

State of Iowa

1926

Twenty-Seventh Annual Report

OF THE

TAXABLE VALUATION

OF

Telegraph and Telephone
Property

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 21, 1926

Compiled Under Direction of
W. C. MERCKENS
Secretary of Executive Council

BY

E. MAE SWEANY
Second Assistant Secretary

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Property and Telephone TAXABLE VALUATION

Twenty-Seventh Annual Report

1926

State of Iowa

STATE OF IOWA
Executive Council of the State, July 21, 1926

Commissioner of Internal Revenue
of the State of Iowa
J. H. HANCOCK
Commissioner of Internal Revenue

Printed by
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1926

STATEMENT

OF THE TAXABLE VALUATION OF TELEGRAPH AND TELEPHONE
PROPERTY AS FIXED BY THE EXECUTIVE COUNCIL
JULY 21, 1926

TABLE NO. 1

TELEGRAPH COMPANIES

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|------------------|------------------------|----------------------|
| American District Telegraph Co. | | | |
| E. A. Ward, 183 Varick St., New York..... | | | |
| Dubuque..... | 3.50 | \$ 768.00 | \$ 2,688.00 |
| Linn..... | 4.75 | ----- | 3,048.00 |
| Polk..... | 1.50 | ----- | 1,152.00 |
| Scott..... | 4.75 | ----- | 3,648.00 |
| Wapello..... | .25 | ----- | 192.00 |
| Woodbury..... | 8.25 | ----- | 6,336.00 |
| Total..... | 23.00 | \$ 768.00 | \$ 17,664.00 |
| Chicago, Burlington & Quincy, R. R. Telegraph Co. | | | |
| Alfred E. Patten, Chicago, Illinois | | | |
| Adair..... | 28.684 | 75.00 | 2,151.30 |
| Adams..... | 22.832 | ----- | 2,220.66 |
| Appanoose..... | 52.800 | ----- | 4,045.00 |
| Cass..... | 18.652 | ----- | 1,423.90 |
| Clarke..... | 46.420 | ----- | 3,481.50 |
| Davis..... | 15.450 | ----- | 1,158.75 |
| Decatur..... | 98.712 | ----- | 7,233.40 |
| Des Moines..... | 40.046 | ----- | 3,009.45 |
| Fremont..... | 61.663 | ----- | 4,624.72 |
| Henry..... | 56.483 | ----- | 4,236.22 |
| Jefferson..... | 55.370 | ----- | 4,152.75 |
| Keokuk..... | 13.443 | ----- | 1,009.23 |
| Lee..... | 112.626 | ----- | 8,446.96 |
| Louisia..... | 3.148 | ----- | 239.10 |
| Lucas..... | 49.645 | ----- | 3,723.38 |
| Madison..... | 12.379 | ----- | 925.43 |
| Marion..... | 26.746 | ----- | 2,005.96 |
| Mills..... | 40.007 | ----- | 3,000.53 |
| Monroe..... | 64.987 | ----- | 4,874.08 |
| Montgomery..... | 38.687 | ----- | 2,901.53 |
| Page..... | 48.427 | ----- | 3,622.03 |
| Polk..... | 81.682 | ----- | 6,126.15 |
| Pottawattamie..... | 17.563 | ----- | 1,317.23 |
| Ringgold..... | 15.329 | ----- | 1,164.00 |
| Ringold..... | 55.910 | ----- | 4,198.25 |
| Taylor..... | 55.008 | ----- | 4,125.60 |
| Union..... | 43.443 | ----- | 3,238.22 |
| Van Buren..... | 42.050 | ----- | 3,183.75 |
| Wapello..... | 26.723 | ----- | 2,004.22 |
| Warren..... | 56.690 | ----- | 4,234.50 |
| Washington..... | 36.830 | ----- | 2,816.68 |
| Wayne..... | 36.753 | ----- | 2,756.48 |
| Total..... | 1,365.088 | \$ 75.00 | \$ 102,377.85 |

TABLE NO. 1—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|----------|------------------------|---------------------|
| Chicago Great Western Telegraph Co. W. G. Lerch, Chicago, Illinois | | | |
| Howard | 1.51 | 40.00 | 60.40 |
| Mitchell | 21.91 | | 840.40 |
| Total | 22.52 | \$ 40.00 | \$ 900.80 |
| Mason City & Ft. Dodge Railroad Telegraph Line C. A. Cook, Chicago, Illinois | | | |
| Calhoun | 18.56 | 50.00 | 928.00 |
| Carroll | 35.22 | | 1,761.00 |
| Cerro Gordo | 24.40 | | 1,220.00 |
| Crawford | 1.87 | | 94.50 |
| Franklin | 15.34 | | 767.00 |
| Harrison | 1.92 | | 96.00 |
| Shelby | 32.88 | | 1,644.00 |
| Pottawattamie | 27.63 | | 1,381.50 |
| Webster | 40.57 | | 2,028.50 |
| Wright | 45.73 | | 2,286.50 |
| Total | 244.42 | \$ 50.00 | \$ 12,221.00 |
| Postal Telegraph Company of Iowa C. F. Schumacher, Des Moines, Iowa | | | |
| Adair | 25.56 | 90.00 | 2,300.40 |
| Black Hawk | 37.06 | | 3,335.40 |
| Bremner | 31.76 | | 2,857.50 |
| Buchanan | 14.31 | | 1,287.00 |
| Butler | 27.81 | | 2,502.50 |
| Cass | 28.65 | | 2,578.50 |
| Cedar | 6.94 | | 624.00 |
| Cerro Gordo | 23.39 | | 2,105.10 |
| Chickasaw | 25.67 | | 2,310.30 |
| Clinton | 16.42 | | 1,477.80 |
| Delaware | 25.62 | | 2,305.80 |
| Des Moines | 27.00 | | 2,430.00 |
| Dubuque | 31.21 | | 2,808.90 |
| Fayette | 33.50 | | 3,015.00 |
| Franklin | 38.04 | | 3,423.00 |
| Grundy | 7.95 | | 715.50 |
| Harrison | 30.56 | | 2,750.40 |
| Howard | 13.15 | | 1,183.50 |
| Iowa | 25.25 | | 2,272.50 |
| Jasper | 56.88 | | 5,119.20 |
| Johnson | 38.95 | | 3,505.50 |
| Lee | 45.00 | | 4,050.00 |
| Linn | 9.75 | | 877.50 |
| Louis | 22.95 | | 2,065.50 |
| Lyon | 8.50 | | 765.00 |
| Madison | 45.35 | | 4,081.50 |
| Mahaska | 27.50 | | 2,475.00 |
| Marshall | 31.90 | | 2,844.00 |
| Mitchell | 15.31 | | 1,377.90 |
| Monona | 26.48 | | 2,383.20 |
| Muscatine | 44.12 | | 3,970.80 |
| Plymouth | 16.50 | | 1,485.00 |
| Polk | 29.09 | | 2,619.00 |
| Pottawattamie | 74.50 | | 6,705.00 |
| Poweshak | 66.81 | | 6,012.90 |
| Ringgold | 23.91 | | 2,151.90 |
| Scott | 37.46 | | 3,371.40 |
| Sionx | 17.00 | | 1,530.00 |
| Tama | 12.64 | | 1,137.60 |
| Taylor | 5.78 | | 520.20 |
| Union | 22.56 | | 2,030.40 |
| Wapello | 17.00 | | 1,530.00 |
| Warren | 18.79 | | 1,691.10 |
| Webster | 13.77 | | 1,239.30 |
| Woodbury | 54.18 | | 4,876.20 |
| Worth | 30.91 | | 2,781.90 |
| Wright | 27.38 | | 2,464.20 |
| Total | 1,306.92 | \$ 90.00 | \$ 117,352.80 |

TABLE NO. 1—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Western Union Telegraph Co. A. F. Burleigh, New York City, N. Y. | | | |
| Adair | 8.530 | 180.00 | 1,535.40 |
| Allamakee | 64.020 | | 11,523.60 |
| Appanoose | 78.823 | | 14,188.14 |
| Audubon | 27.980 | | 5,086.40 |
| Benton | 91.008 | | 16,381.44 |
| Black Hawk | 78.920 | | 14,205.60 |
| Boone | 78.160 | | 14,068.80 |
| Bremer | 29.810 | | 5,365.80 |
| Buchanan | 51.239 | | 9,223.02 |
| Buena Vista | 74.035 | | 13,326.30 |
| Butler | 77.140 | | 13,885.20 |
| Calhoun | 81.030 | | 14,385.40 |
| Carroll | 83.300 | | 14,994.00 |
| Cass | 49.350 | | 8,883.00 |
| Cedar | 88.140 | | 15,865.20 |
| Cerro Gordo | 113.368 | | 20,406.24 |
| Cherokee | 57.700 | | 10,402.20 |
| Chickasaw | 36.340 | | 6,001.20 |
| Clay | 90.681 | | 16,322.58 |
| Clayton | 113.190 | | 20,374.20 |
| Clinton | 163.750 | | 29,475.00 |
| Crawford | 157.330 | | 28,319.40 |
| Dallas | 75.050 | | 13,509.00 |
| Davis | 49.997 | | 9,000.48 |
| Delaware | 76.110 | | 13,620.80 |
| Des Moines | 25.518 | | 4,593.24 |
| Dickinson | 51.290 | | 9,226.80 |
| Dubuque | 90.085 | | 16,323.30 |
| Emmet | 73.801 | | 13,284.18 |
| Fayette | 84.530 | | 15,215.40 |
| Floyd | 85.045 | | 11,708.10 |
| Franklin | 81.940 | | 14,749.20 |
| Fremont | 9.000 | | 1,620.00 |
| Greene | 48.540 | | 8,737.20 |
| Grundy | 57.570 | | 10,362.00 |
| Guthrie | 53.350 | | 9,603.00 |
| Hamilton | 76.070 | | 13,692.00 |
| Hancock | 108.740 | | 19,573.20 |
| Hardin | 140.950 | | 26,991.00 |
| Harrison | 111.080 | | 20,147.40 |
| Henry | 19.830 | | 3,531.00 |
| Howard | 24.530 | | 4,413.00 |
| Humboldt | 89.970 | | 16,194.00 |
| Ia | 40.380 | | 7,265.40 |
| Iowa | 57.850 | | 10,413.00 |
| Jackson | 38.510 | | 7,061.80 |
| Jasper | 87.260 | | 15,704.00 |
| Jefferson | 22.710 | | 4,087.80 |
| Johnson | 74.014 | | 13,322.52 |
| Jones | 95.800 | | 17,244.00 |
| Keeokuk | 140.800 | | 25,344.00 |
| Kossuth | 145.570 | | 26,202.00 |
| Lee | 47.457 | | 8,545.36 |
| Linn | 156.795 | | 28,223.26 |
| Louis | 70.840 | | 12,751.20 |
| Lyon | 92.205 | | 16,596.90 |
| Madison | 21.870 | | 3,946.00 |
| Mahaska | 127.743 | | 23,592.74 |
| Marion | 66.700 | | 12,006.00 |
| Marshall | 107.592 | | 19,366.56 |
| Mills | 25.960 | | 4,672.80 |
| Mitchell | 38.530 | | 6,963.40 |
| Monona | 113.700 | | 20,466.00 |
| Monroe | 61.220 | | 11,019.00 |
| Montgomery | 426 | | 76.68 |
| Muscatine | 111.875 | | 20,137.50 |
| O'Brien | 96.950 | | 17,451.00 |
| Oceola | 57.415 | | 10,334.70 |
| Page | 21.739 | | 3,911.40 |
| Palo Alto | 75.520 | | 13,592.00 |
| Plymouth | 102.630 | | 18,473.40 |

TAXABLE VALUATION OF

TABLE NO. 1—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|------------------|------------------------|------------------------|
| Pocahontas | 80.070 | | 14,412.60 |
| Polk | 140.311 | | 25,235.98 |
| Pottawattamie | 147.022 | | 26,463.96 |
| Poweshiek | 97.060 | | 17,476.20 |
| Sac | 88.830 | | 15,989.40 |
| Scott | 120.335 | | 21,690.30 |
| Shelby | 60.390 | | 10,870.20 |
| Sioux | 117.810 | | 21,205.80 |
| Story | 123.730 | | 22,271.40 |
| Tama | 122.500 | | 22,060.80 |
| Van Buren | 38.150 | | 6,867.00 |
| Wapello | 92.078 | | 16,574.04 |
| Warren | 36.510 | | 4,771.80 |
| Washington | 101.910 | | 18,343.80 |
| Wayne | 42.780 | | 7,700.40 |
| Webster | 137.425 | | 24,726.50 |
| Winnebago | 58.000 | | 10,548.00 |
| Winneshiek | 83.450 | | 15,021.00 |
| Woodbury | 152.029 | | 27,363.22 |
| Worth | 45.780 | | 8,240.00 |
| Wright | 84.500 | | 15,210.00 |
| Total | 7,235.042 | \$ 180.00 | \$ 1,302,307.56 |
| Telegraph mileage | 10,193.940 | | |
| Total taxable value of telegraph lines | | | \$ 1,552,824.01 |

TELEGRAPH AND TELEPHONE PROPERTY

TABLE NO. 2

COMMERCIAL TELEPHONE COMPANIES—TOLL LINES

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|-----------------|------------------------|----------------------|
| American Telephone & Telegraph Co. of Iowa | | | |
| Arthur A. Marsters, 195 Broadway, New York | | | |
| Adair | 13.55 | \$ 385.00 | \$ 5,210.75 |
| Benton | 27.48 | | 10,579.80 |
| Black Hawk | 68.15 | | 28,199.25 |
| Bremner | 11.33 | | 4,362.06 |
| Buchanan | 23.35 | | 8,989.75 |
| Butler | 23.02 | | 9,069.70 |
| Cass | 23.50 | | 9,062.15 |
| Cedar | 41.06 | | 10,089.10 |
| Cerro Gordo | 29.01 | | 7,703.85 |
| Dallas | 1.54 | | 592.90 |
| Delaware | 25.40 | | 9,779.00 |
| Des Moines | 32.23 | | 12,408.55 |
| Dubuque | 27.91 | | 10,745.35 |
| Floyd | 23.74 | | 9,139.90 |
| Fremont | 23.54 | | 9,062.90 |
| Grundy | 10.11 | | 3,822.35 |
| Guthrie | 11.09 | | 4,269.65 |
| Harrison | 33.90 | | 13,061.50 |
| Iowa | 27.47 | | 10,575.95 |
| Jasper | 54.62 | | 21,706.70 |
| Johnson | 28.58 | | 11,033.30 |
| Jones | 1.24 | | 477.40 |
| Lee | 50.77 | | 23,011.40 |
| Linn | 34.57 | | 13,300.45 |
| Louis | 30.32 | | 7,823.20 |
| Lucas | 21.71 | | 8,366.35 |
| Lyon | 8.36 | | 3,218.00 |
| Madison | 22.28 | | 8,577.80 |
| Marshall | 37.91 | | 14,566.95 |
| Mill | 22.17 | | 8,535.45 |
| Monona | 27.05 | | 10,414.25 |
| Muscatine | 62.33 | | 23,997.05 |
| Plymouth | 15.21 | | 5,855.85 |
| Polk | 54.57 | | 21,009.45 |
| Pottawattamie | 78.54 | | 30,237.90 |
| Poweshiek | 28.30 | | 10,895.50 |
| Scott | 41.54 | | 15,992.90 |
| Sioux | 13.62 | | 5,243.70 |
| Tama | 14.12 | | 5,486.20 |
| Warren | 33.96 | | 13,074.00 |
| Wayne | 32.02 | | 12,568.70 |
| Woodbury | 23.73 | | 9,153.30 |
| Worth | 18.97 | | 7,523.45 |
| Total | 1,227.71 | | \$ 473,608.35 |
| Fairmont Telephone Co. | | | |
| H. P. Sentman, Fairmont, Minn. | | | |
| Emmet | 11.00 | \$ 20.00 | 220.00 |
| Tri-State Telephone & Telegraph Co. | | | |
| G. W. Robinson, St. Paul, Minn. | | | |
| Winnebago | 3.10 | 44.00 | 136.40 |
| Total commercial toll line telephone mileage | 1,241.81 | | |
| Total taxable value of commercial toll lines | | | \$ 473,024.75 |

TABLE NO. 3

COMMERCIAL TELEPHONE COMPANIES—EXCHANGES

Number of Exchange, Rural and Toll Instruments reported as being operated, and Actual Value of Real Estate considered as a part of the capital to be included in assessment made by the Executive Council.

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|-------------|------------------------|---------------------|
| Albert City Telephone Exchange—Ex. 135 A. A. Wells, Marathon, Iowa Buena Vista | | | \$ 900.00 |
| Alden Mutual Telephone Co.—Ex. 286—Real Estate \$1,500.00 Mary H. Bigelow, Alden, Iowa Hardin | 5.50 | \$ 415.00 | 2,282.50 |
| Alvord Telephone Co.—Ex. 76—Real Estate \$1,200.00 Alfred Hazlett, Alvord, Iowa Lyon | 1.34 | 405.84 | 624.99 |
| Amara Society Telephone Line—Ex. 84 Wm. F. Moershel, Amara, Iowa Iowa | 26.50 | 21.50 | 569.75 |
| Archer Telephone Exchange—Ex. 32 C. M. Pederson, Archer, Iowa O'Brien | | | 200.00 |
| Atalissa Central Telephone Co.—Switchboard Chas. H. Lamb, Atalissa, Iowa Muscatine | | | 25.00 |
| Auburn Telephone Co. Div. "A" J. W. Birt, Auburn, Iowa Sac | | | 197.00 |
| Aurora Mutual Telephone Exchange—Real Estate \$1,125.00 W. E. Craig, Aurora, Iowa Buchanan Payette | .75 .25 | 224.36 56.09 | 198.27 56.09 |
| Total | 1.00 | \$ 224.36 | \$ 224.36 |
| Aurora Telephone Association—Ex. 50—T. 13 Wayne Jewell, Aurora, Iowa Buchanan | 1.50 | 10.50 | 15.75 |
| Bangor Telephone Co. (Switchboard)—R. 57 M. H. Green, Union, Iowa Marshall | 25.00 | 12.20 | 305.00 |
| Barnes City Mutual Telephone Line—Ex. 72—R. 118 C. W. Taylor, Barnes City, Iowa Mahaska Potosi | 1.50 .50 | 150.00 75.00 | 225.00 75.00 |
| Total | 2.00 | \$ 150.00 | \$ 300.00 |
| Beaconsfield Telephone Co.—Switchboard Mrs. Eva Doty, Beaconsfield, Iowa Ringgold | | | 50.00 |
| Belle Plaine Telephone Co.—Ex. 609—R. 11—Real Estate \$4,000.00 J. P. Walters, Toledo, Iowa Benton | 11.75 | 769.40 | 9,040.45 |
| Benton Telephone Exchange—Ex. 18 F. D. Augustine, Benton, Iowa Ringgold | 1.00 | 92.50 | 92.50 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|----------------------|-------------------------|--------------------------|
| Bethesda Telephone Central Ass'n Earnest Westenburg, Hepburn, Iowa Page | | | 250.00 |
| Bevington Telephone Co.—Ex. 1—R. 2 Mrs. J. H. McManus, Bevington, Iowa Madison | 10.50 | 12.90 | 129.15 |
| Blairtown Mutual Telephone Line Fred W. Ferman, Blairtown, Iowa Benton | | | 450.00 |
| Braddyville Central Telephone Co.—Ex. 75—T. 1 S. E. Nicholas, Braddyville, Iowa Page | 2.00 | 237.50 | 475.00 |
| Brandon Farmers Telephone Ass'n—Real Estate \$1,200.00 Jason Winsor, Brandon, Iowa Benton Black Hawk Buchanan | 7.25 1.50 4.75 | 16.25 24.88 77.18 | 117.81 24.88 77.18 |
| Total | 19.50 | \$ 16.25 | \$ 219.87 |
| Buckeye Mutual Telephone Line—Ex. 40 Carl F. Siefert, Buckeye, Iowa Hardin | 2.75 | 101.00 | 277.75 |
| Calumet Telephone Co.—Ex. 60 Lewis Mead, Calumet, Iowa O'Brien | | | 375.00 |
| Cambria Telephone Exchange—Ex. 28—Real Estate \$900.00 C. A. Hesseltine, Cambria, Iowa Wayne | | | 310.00 |
| Cappock Telephone Co.—R. 20 John Hesser, Cappock, Iowa Henry Washington | .50 .50 | 90.00 90.00 | 45.00 45.00 |
| Total | 1.00 | \$ 90.00 | \$ 90.00 |
| Carbon Mutual Switch Ass'n Thos. Hendrickson, Carbon, Iowa Adams | | | 100.00 |
| Castana Mutual Telephone Ass'n—Ex. 66 Harry Scott, Castana, Iowa Monona | 4.00 | 103.12 | 412.48 |
| Chelsea Mutual Switchboard—Real Estate \$500.00 S. A. Brush, Chelsea, Iowa Tama | | | 175.00 |
| Chillicothe Mutual Telephone Exchange Alfred Peterson, Chillicothe, Iowa Wapello | | | 90.00 |
| Citizens Mutual Telephone Co.—R. 395 O. P. Sloan, Bloomfield, Iowa Davis | 5.50 | 718.20 | 3,950.10 |
| Clarke County Mutual Telephone Co.—Ex. 700 O. R. Shaw, Osceola, Iowa Clarke | 27.50 | 184.00 | 5,060.00 |
| Cleghorn Independent Telephone Co.—Ex. 64 L. J. Patton, Cleghorn, Iowa Cherokee | | | 378.00 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Cumberland Telephone Co.—Ex. 175—Real Estate \$3,666.00 S. A. Pollock, Cumberland, Iowa Case | 7.00 | 300.90 | 2,106.30 |
| Dawson Switchboard—Ex. 42 M. T. Finley, Dawson, Iowa Dallas | | | 262.50 |
| Dedham Telephone Co.—R. 60 Thomas Phillips, Dedham, Iowa Carroll | | | 350.00 |
| Delta Telephone Exchange—Ex. 266—Real Estate \$2,000.00 E. S. Collins, Delta, Iowa Keokuk | 5.00 | 298.25 | 1,491.25 |
| Dexter Iowa Telephone Co.—Ex. 210—Real Estate \$3,000.00 E. B. Pohle, Dexter, Iowa Dallas | 3.50 | 736.10 | 2,576.35 |
| Douds Leando Switchboard—Ex. 4—T. 2—Real Estate \$400.00 Clarence Wiley, Douds, Iowa Van Buren | | | 117.50 |
| Douds Mutual Switchboard M. L. Sadler, Douds, Iowa Van Buren | | | 15.00 |
| Emerson Mutual Telephone Co.—Ex. 198 Laura M. Post, Emerson, Iowa Mills | | | 600.00 |
| Emmettsburg Telephone Co.—Ex. 600—Real Estate \$13,457.76 E. H. Soper, Emmetsburg, Iowa Palo Alto | 19.00 | 674.15 | 8,765.95 |
| Essex Mutual Telephone Co.—Ex. 220 F. O. Peterson, Essex, Iowa Page | 5.00 | 385.00 | 1,925.00 |
| Farmers & Merchants Mutual Telephone Exchange— Real Estate \$1,500.00 W. G. Flores, Blockton, Iowa Taylor | | | 375.00 |
| Farmers Mutual Switchboard No. 1—Real Estate \$1,400.00 F. J. Moechal, Clutier, Iowa Tama | | | 850.00 |
| Farmers Mutual Telephone Co.—Ex. 90 I. E. Holmes, Truro, Iowa Madison | 23.50 | 31.25 | 734.28 |
| Farmers Mutual Telephone Line of Dysart—Ex. 281 C. Seebach, Dysart, Iowa Tama | 6.00 | 408.35 | 2,310.00 |
| Farmers Mutual Telephone Co. of Griswold—Ex. 358 P. L. Arrasmith, Griswold, Iowa Cass | 19.57 | 264.50 | 2,690.07 |
| Pottawattamie | 3.50 | | 890.75 |
| Total | 14.07 | \$ 254.50 | \$ 3,580.82 |
| Farmers Russell Mutual Telephone Co.—Ex. 200 W. A. Elliott, Russell, Iowa Lucas | 9.50 | 190.45 | 1,809.28 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Farmers Telephone Co. Division "A"—Ex. 212 V. R. Anson, Lake View, Iowa Sac | 2.50 | 205.00 | 512.50 |
| Farmers Telephone Line Switchboard—R. 19 O. W. Kepler, Stanhope, Iowa Hamilton | | | 120.10 |
| Farmers & Town Mutual Switchboard Co. H. Alexander, Thompson, Iowa Winnebago | | | 290.00 |
| Farmington Telephone Co.—Ex. 272 R. L. Paisley, Farmington, Iowa Lee | 2.00 | 346.25 | 692.50 |
| Van Buren | 6.00 | | 2,077.50 |
| Total | 8.00 | \$ 346.25 | \$ 2,770.00 |
| Garrison Mutual Telephone Co.—Ex. 129 Gesina Gross, Garrison, Iowa Benton | 4.00 | 225.00 | 900.00 |
| Gilbert Telephone Co.—Ex. 45 H. Longstaff, Gilbert, Iowa Story | 2.00 | 140.60 | 281.20 |
| Gilman Town Telephone Line—Ex. 121 Florence Gregg, Gilman, Iowa Marshall | 2.00 | 121.00 | 243.00 |
| Glidden Telephone Co.—Ex. 185 Grace McNaugh, Glidden, Iowa Carroll | 3.00 | 440.00 | 1,320.00 |
| Grant Mutual Telephone Ass'n—Ex. 77—Real Estate \$700.00 C. W. Givan, Grant, Iowa Adams | 2.00 | 29.45 | 58.90 |
| Case | 2.00 | | 58.90 |
| Montgomery | 12.00 | | 355.40 |
| Total | 16.00 | \$ 29.45 | \$ 471.20 |
| Guthrie Center Mutual Telephone Co.—Real Estate \$392.00 J. H. Moore, Guthrie Center, Iowa Guthrie | 2.50 | 1,568.00 | 3,920.00 |
| Holstein Telephone Co.—Ex. 374 W. F. Hutton, Holstein, Iowa Ida | 4.50 | 831.10 | 3,739.95 |
| Hubbard Mutual Telephone Co.—Ex. 196—Real Estate \$2,500.00 W. T. Jahake, Hubbard, Iowa Harila | 10.00 | 309.00 | 2,000.00 |
| Inwood Telephone Co.—Ex. 290 Carl Dyvig, Inwood, Iowa Lyon | 3.50 | 607.15 | 2,300.00 |
| Kalona Independent Telephone Co.—Ex. Ben Boone, Kalona, Iowa Washington | 5.00 | 181.67 | 896.00 |
| Kalona Switchboard Co. F. E. Skola, Kalona, Iowa Washington | | | 150.00 |
| Kellerton Mutual Central Telephone Co. Dreight Burnham, Kellerton, Iowa Ringgold | | | 300.00 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Kent Switchboard Earl H. Toland, Kent, Iowa Union | | | 150.00 |
| Keswick Short Line—Ex. 13 E. A. Cameron, Keswick, Iowa Keokuk | | | 40.00 |
| Keystone Mutual Switchboard Co. H. A. Albers, Keystone, Iowa Benton | | | 237.50 |
| Keystone Telephone Line J. P. Fenerbach, Keystone, Iowa Benton | | | 312.50 |
| Kinross Mutual Telephone Switch E. W. Showalter, Kinross, Iowa Keokuk | | | 65.00 |
| Lake Mills Telephone Co.—Ex. 264—R. 7—Real Estate \$7,500.00 Ole T. Groe, Lake Mills, Iowa Winnebago | 5.57 | 518.00 | 3,049.66 |
| Worth | 1.50 | | 777.00 |
| Total | 7.37 | \$ 518.00 | \$ 3,817.66 |
| Lamotte Mutual Telephone Association—Ex. 26 Wm. Moran, Lamotte, Iowa Jackson | | | 162.30 |
| Lebanon Switchboard Co.—R. 59 J. J. Brabbs, Keosauqua, Iowa Van Buren | | | 13.00 |
| Le Claire Independent Telephone Line—Ex. 92 Claude C. Brown, Le Claire, Iowa Scott | | | 575.00 |
| Le Grand Telephone Exchange—Ex. 20—Switch 63—Real Estate \$1,300.00 A. J. Ludwig, Le Grand, Iowa Marshall | | | 305.00 |
| Lenox & Clearfield Telephone Co.—Ex. 326—Real Estate \$2,000.00 O. D. Tyler, Lenox, Iowa Adams | 5.00 | 80.00 | 400.00 |
| Engold | 5.00 | | 400.00 |
| Taylor | 22.25 | | 1,780.00 |
| Union | 13.25 | | 1,060.00 |
| Total | 45.50 | \$ 80.00 | \$ 3,640.00 |
| Le Roy Telephone Exchange—Ex. 27 R. K. Wilcox, Leon, Iowa Deatur | | | 150.00 |
| Lewis Mutual Telephone Ass'n—Ex. 150 Chas. Baker, Lewis, Iowa Cass | | | 600.00 |
| Liberty Center Switchboard Line Chas. C. Edgerton, Lacona, Iowa Warren | | | 68.25 |
| Lone Tree Telephone Co.—Ex. 148 S. N. Alexander, Lone Tree, Iowa Johnson | 7.50 | 150.00 | 1,125.00 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Lucas County Mutual Telephone Co.—Ex. 1050—Real Estate \$7,000.00 A. J. Adams, Chariton, Iowa Lucas | 21.00 | 682.00 | 14,322.00 |
| Lytton Telephone Co.—Ex. 81 O. S. Darling, Lytton, Iowa Calhoun | .15 | 253.10 | 37.97 |
| Sac | 1.85 | | 468.24 |
| Total | 2.00 | \$ 253.10 | \$ 506.21 |
| Mackaburg Mutual Telephone Line—R. 55 F. C. Herren, Mackaburg, Iowa Madison | | | 140.30 |
| Malcom Telephone Line—Ex. 93 L. E. Maxfield, Malcom, Iowa Poweshiek | 6.00 | 38.75 | 232.50 |
| Martinsburg General Mutual Exchange—Real Estate \$500.00 W. H. Hayes, Hedrick, Iowa Keokuk | | | 437.50 |
| Melrose Telephone Exchange—Ex. 49—T. 1 Mike Cummins, Melrose, Iowa Monroe | 5.50 | 62.50 | 343.75 |
| Lucas | 1.50 | | 93.75 |
| Total | 7.00 | \$ 62.50 | \$ 437.50 |
| Miles Switchboard Co.—Ex. 103 Mrs. Fred Menneke, Miles, Iowa Jackson | 6.00 | 128.78 | 772.68 |
| Milo Telephone Co.—Ex. 170 A. H. Quiggle, Milo, Iowa Warren | 3.25 | 457.70 | 1,487.53 |
| Milton Independent Telephone Co.—Ex. 252—Real Estate \$500.00 Thos. Epperly, Milton, Iowa Davis | 3.00 | 119.30 | 357.90 |
| Van Buren | 19.00 | | 2,306.70 |
| Total | 22.00 | \$ 119.30 | \$ 2,664.60 |
| Mt. Auburn Mutual Switchboard Ass'n Geo. W. Schnoor, Mt. Auburn, Iowa Benton | | | 500.00 |
| Mystic Mutual Telephone Exchange—Ex. 220 R. J. Harris, Mystic, Iowa Appanoose | 10.00 | 57.00 | 570.00 |
| New Albin Telephone Co.—Ex. 37 C. E. Moon, New Albin, Iowa Allamakee | 6.00 | 40.00 | 240.00 |
| Newburn Switchboard Co. Clyde Gardner, Lacona, Iowa Warren | | | 50.00 |
| New Market Exchange—Ex. 100—Real Estate \$2,400.00 O. B. Wertz, New Market, Iowa Taylor | 1.73 | 563.00 | 985.25 |
| Nichols Mutual Telephone Co.—Ex. 88 Edna Hesser, Nichols, Iowa Muscatine | | | 500.00 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Nodaway Farmers Mutual Telephone Line—Ex. 88 A. C. Jones, Nodaway, Iowa Adams | 4.00 | 100.00 | 400.00 |
| North English Mutual Telephone—Central Line W. M. Geiger, North English, Iowa Iowa | | | 150.00 |
| Norway Telephone Co. John Beyer, Norway, Iowa Benton | | | 400.00 |
| Olin Mutual Telephone Co. Gilbert Blayney, Olin, Iowa Jones | | | 306.75 |
| Panora Western Mutual Telephone Co.—Ex. 250 Irving Haughtell, Panora, Iowa Guthrie | 5.00 | 500.00 | 2,500.00 |
| Patterson Mutual Telephone Exchange Rose Johnson, Patterson, Iowa Madison | | | 97.60 |
| Paullina Telephone Exchange Co.—Ex. 300 Ethel Tjossen, Paullina, Iowa O'Brien | 3.00 | 1,000.00 | 3,000.00 |
| Plano Switchboard Co. Ben L. Wells, Plano, Iowa Appanoose | | | 93.75 |
| Promise City Switchboard Co.—Real Estate \$1,000.00 E. M. Roberts, Promise City, Iowa Wayne | | | 200.00 |
| Radcliffe Mutual Telephone Co.—Ex. 110—Real Estate \$5,000.00 A. B. Narland, Radcliffe, Iowa Hardin | 2.00 | 662.50 | 1,325.00 |
| Randall Telephone & Switchboard—Ex. 41—R. 10 C. A. Wickersheim, Randall, Iowa Hamilton | 6.00 | 54.15 | 324.90 |
| Redfield Mutual Switchboard & Telephone Ass'n—Ex. 210 F. A. Bailey, Redfield, Iowa Dallas | 3.50 | 600.00 | 2,100.00 |
| Ringgold County Mutual Telephone Co.—Ex. 435 R. M. Buck, Mt. Ayr, Iowa Ringgold | 5.00 | 773.25 | 3,866.25 |
| Rowley Telephone Co.—Ex. 50 Frank Latour, Rowley, Iowa Buchanan | | | 200.00 |
| St. Charles Telephone Exchange—Ex. 90 W. S. Lindsay, St. Charles, Iowa Madison | 2.00 | 281.25 | 562.50 |
| Salina Switchboard Telephone Co. L. A. Long, East Pleasant Plaine, Iowa Jefferson | | | 50.00 |
| Shannon City Telephone Exchange—Ex. 65—Real Estate \$1,700.00 Robert Salder, Shannon City, Iowa Union | 1.50 | 300.00 | 450.00 |
| Shell Rock Exchange Line—Ex. 100 W. A. Eckles, Nora Springs, Iowa Butler | 9.75 | 2.00 | 1,774.50 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|----------------|------------------------|-------------------------|
| Sioux City Telephone Co.—R. 70—Ex. 16, 471—Real Estate \$150,000.00 L. R. Manley, Sioux City, Iowa Plymouth Woodbury | 24.00 95.00 | 2,000.00 | 48,000.00 190,000.00 |
| Total | 119.00 | \$ 2,000.00 | \$ 238,000.00 |
| Solon Telephone Co.—Ex. 125—Real Estate \$350.00 M. A. Randall, Solon, Iowa Johnson | 2.50 | 300.00 | 968.75 |
| South Atalissa Telephone Co.—Ex. 10—R. 14 J. E. Stauffer, Atalissa, Iowa Muscatine | | | 60.00 |
| South Side Telephone Line—R. 7 Hiram Brown, What Cheer, Iowa Keokuk | | | 50.00 |
| Spring Hill Switchboard Co.—Ex. 13 A. M. Weeks, Spring Hill, Iowa Warren | | | 81.25 |
| Springville Switchboard Ass'n John Hoge, Springville, Iowa Linn | | | 150.00 |
| State Center Telephone Co.—Ex. 200 G. F. Schilling, State Center, Iowa Marshall | 4.00 | 500.00 | 2,000.00 |
| Sutherland Telephone Co.—Ex. 230 J. C. Newland, Sutherland, Iowa O'Brien | 3.00 | 800.00 | 2,400.00 |
| Swea City Telephone Exchange—Ex. 173 Mae Pearson, Swea City, Iowa Kossuth | 2.50 | 568.50 | 1,471.25 |
| Thompson Mutual Telephone Co.—Ex. 90 E. H. Hurlless, Thompson, Iowa Winnebago | 2.00 | 181.25 | 362.50 |
| Thornburg Switch Association Co. G. W. Middleton, Thornburg, Iowa Keokuk | | | 100.00 |
| Tingley Telephone Co.—Ex. 123—Real Estate \$120.00 Jas. A. Verploegh, Tingley, Iowa Ringgold | 1.80 | 581.40 | 956.32 |
| Turin Telephone Co. Howard Reese, Turin, Iowa Monona | | | 40.00 |
| Udell Mutual Telephone Co.—Ex. 20—R. 75—Real Estate \$400.00 Delta Longley, Udell, Iowa Appanoose | 5.00 | 79.50 | 397.50 |
| Ulmer Switchboard Line C. W. Honey, Ulmer, Iowa Sac | | | 100.00 |
| Union Mutual Telephone Co.—Ex. 165 G. W. Fitzgerald, Union, Iowa Hardin | 6.50 | 228.00 | 1,482.00 |
| Urbana Mutual & Independent Telephone Line D. N. Lane, Urbana, Iowa Benton | | | 600.00 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------------|------------------------|----------------------|
| Victor Mutual Telephone Exchange—Ex. 185—Real Estate \$3,000.00 J. R. McGuire, Victor, Iowa Iowa | | | 875.00 |
| Wall Lake Switchboard Co.—Ex. 175 Ed Kowalke, Wall Lake, Iowa Sac | 1.50 | 1,020.80 | 1,531.25 |
| Wellman Mutual Telephone Exchange—Ex. 225—Real Estate \$4,000.00 S. H. Huntsberger, Wellman, Iowa Washington | | | 2,800.00 |
| Wellsburg Telephone Exchange—Ex. 138 E. W. Neessen, Wellsburg, Iowa Grundy | 2.50 | 414.00 | 1,035.00 |
| West Grove Farmers Mutual Switchboard Co. W. M. Robinson, West Grove, Iowa Davis | | | 234.48 |
| West Liberty Telephone Exchange—Ex. 540—Real Estate \$6,000.00 B. W. Rowlen, West Liberty, Iowa Cedar Muscatine | 3.00 12.00 | 465.00 | 1,395.00 5,580.00 |
| Total | 15.00 | \$ 465.00 | \$ 6,975.00 |
| What Cheer Telephone Co.—Ex. 324—R. 280—Real Estate \$4,500.00 G. L. Saunders, Grinnell, Iowa Keokuk | 6.25 | 748.10 | 4,644.38 |
| Winthrop Mutual Telephone Exchange—Real Estate \$1,500.00 E. Brinnall, Winthrop, Iowa Buchanan | | | 375.00 |
| Winthrop Telephone Co.—Ex. 150 J. S. Luther, Winthrop, Iowa Buchanan | | | 375.00 |
| Woodburn Telephone Exchange—Ex. 72 A. J. Eklund, Woodburn, Iowa Clarke | | | 450.00 |
| Yorktown Consolidated Telephone Line—Ex. 46 J. C. Maupin, Yorktown, Iowa Page | | | 206.80 |
| Total commercial exchange telephone mileage (Table No. 3) | 649.38 | | |
| Total taxable value of commercial exchanges (Table No. 3) | | | \$ 297,781.79 |

TABLE NO. 4

MIXED COMMERCIAL TELEPHONE COMPANIES, INCLUDING EXCHANGES, FARM AND TOLL LINES

Number of Exchange, Rural and Toll Instruments reported as being operated and Actual Value of Real Estate considered as a part of the capital to be included in assessment made by the Executive Council.

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|------------------------|------------------------|-------------------------------|
| Ackworth Telephone Co. Lines 31 & 15—Ex. 12—R. 18 F. D. Robertson, Ackworth, Iowa Warren | 12.25 | \$ 13.55 | \$ 169.08 |
| Adams Township Mutual Telephone Co.—Ex. 124—R. 152 F. L. Hoch, De Sota, Iowa Dallas Madison | 36.00 33.50 | 24.30 | 874.80 814.00 |
| Total | 60.50 | \$ 24.30 | \$ 1,688.88 |
| Afton Mutual Telephone Co.—Ex. 273—R. 260 O. B. Emerson, Afton, Iowa Union | 119.25 | 35.45 | 4,227.41 |
| Agency Telephone Exchange—Ex. 75—R. 185—T. 1 C. R. Greenfield, Agency, Iowa Wapello | 43.00 | 29.80 | 1,280.90 |
| Ainsworth Telephone Co.—Ex. 115—R. 125 Lincoln Noble, Ainsworth, Iowa Washington | 67.00 | 24.81 | 1,662.27 |
| Albia Home Telephone Co.—Ex. 1363—R. 290 L. A. Fritch, Albia, Iowa Monroe | 64.00 | 275.00 | 17,600.00 |
| Albion Mutual Telephone Co.—Ex. 67—R. 100—T. 1—Real Estate \$1,200.00 J. L. Ulery, Albion, Iowa Marshall | 31.00 | 21.16 | 654.10 |
| Alburnett Telephone Co.—Ex. 25—R. 31—Real Estate \$1,200.00 J. E. Hasbelen, Marion, Iowa Linn | 12.00 | 11.81 | 501.72 |
| Allerton Telephone Co.—Ex. 212—R. 18 F. C. Vaughan, Allerton, Iowa Wayne | 36.00 | 64.50 | 2,322.00 |
| Alpha Telephone Co.—Ex. 168—R. 360 E. R. Gages, Alpha, Iowa Chickasaw Fayette Winnebago | 47.00 45.00 3.00 | 31.20 | 1,466.40 1,404.00 98.00 |
| Total | 95.00 | \$ 31.20 | \$ 2,964.00 |
| Alta Vista Farmers Telephone Co.—Ex. 30—R. 90 Albert Glattey, Alta Vista, Iowa Chickasaw Howard | 26.50 11.00 | 18.50 | 490.25 203.50 |
| Total | 37.50 | \$ 18.50 | \$ 693.75 |
| Andrew Telephone Line—Ex. 57—R. 18 J. H. Mohlenhoff, Andrew, Iowa Jackson | 6.00 | 92.80 | 556.80 |
| Anita Telephone Co.—Ex. 302—R. 284 W. H. Daubendiek, West Bend, Iowa Adair Oase | 8.50 81.50 | 48.78 | 414.68 3,975.67 |
| Total | 90.00 | \$ 48.78 | \$ 4,390.39 |

TAXABLE VALUATION OF

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------------------------------|------------------------|--|
| Aplington Telephone Exchange—Ex. 106—R. 140 Geo. E. Meyer, Aplington, Iowa Butler Grundy | 21.75 12.25 | 40.00 | 870.00 490.00 |
| Total | 34.00 | \$ 40.00 | \$ 1,360.00 |
| Appanoose County Telephone Co.—Ex. 1041—R. 204—T. 6 T. M. Farrington, Centerville, Iowa Appanoose | 92.50 | 230.50 | 21,330.50 |
| Appanoose Mutual Telephone Co.—Ex. 31 J. L. Masters, Centerville, Iowa Appanoose | 5.00 | 75.00 | 375.00 |
| Arcadia Mutual Telephone Co.—Ex. 54—R. 111—Real Estate \$500.00 Thomas Maher, Arcadia, Iowa Carroll | 48.00 | 20.57 | 987.36 |
| Argo Telephone System Line No. 9—Ex. 2—R. 17—Real Estate \$250.00 E. S. Holst, Princeton, Iowa Scott | 7.00 | 37.50 | 262.50 |
| Armstrong Telephone Exchange—Ex. 100—R. 3 J. S. Beers, Armstrong, Iowa Emmet | 4.00 | 400.30 | 1,601.20 |
| Ashton Telephone Co.—Ex. 116—R. 333 Fred Marshall, Ashton, Iowa Lyon O'Brien Osceola Sioux | 18.13 22.25 94.87 5.00 | 21.65 | 387.05 475.03 2,025.47 109.75 |
| Total | 140.25 | \$ 21.65 | \$ 2,994.23 |
| Atkins Telephone Co.—Ex. 79—R. 105—Real Estate \$2,300.00 W. R. Mitchell, Atkins, Iowa Benton Linn | 60.94 4.31 | 17.35 | 1,057.78 76.03 |
| Total | 65.25 | \$ 17.35 | \$ 1,133.81 |
| Ayrshire Farmers Mutual Telephone Co.—Ex. 41—R. 240 M. B. Kane, Ayrshire, Iowa Clay Palo Alto | 20.00 74.00 | 14.35 | 287.00 1,067.10 |
| Total | 94.00 | \$ 14.35 | \$ 1,354.10 |
| Badger Telephone Co.—R. 100—Real Estate \$600.00 T. K. Peterson, Badger, Iowa Humboldt Webster | 9.00 35.75 | 16.50 | 151.20 587.00 |
| Total | 44.75 | \$ 16.50 | \$ 737.20 |
| Bagley Mutual Telephone Co.—Ex. 121—R. 238—Real Estate \$3,700.00 John M. Hamilton, Bagley, Iowa Greene Guthrie | 25.00 30.00 | 44.66 | 1,116.25 1,339.50 |
| Total | 55.00 | \$ 44.66 | \$ 2,455.75 |

TELEGRAPH AND TELEPHONE PROPERTY

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|-------------------------------------|------------------------|---|
| Baldwin's Emeline Telephone Line—Ex. 25—R. 36 C. A. Harding, Baldwin, Iowa Jackson | 10.00 | 32.10 | 321.00 |
| Barnum Telephone Co.—Ex. 27—R. 66 C. Schroeder, Barnum, Iowa Calhoun Webster | .50 32.00 | 17.60 | 8.80 563.20 |
| Total | 32.50 | \$ 17.60 | \$ 572.00 |
| Battle Creek Telephone Co.—Ex. 178—R. 250—Real Estate \$2,500.00 Louis Derr, Battle Creek, Iowa Crawford Ida Woodbury | 2.25 121.25 34.50 | 23.70 | 53.33 2,873.63 817.65 |
| Total | 158.00 | \$ 23.70 | \$ 3,744.60 |
| Baxter Telephone Co.—Ex. 150—R. 225—Real Estate \$2,500.00 H. L. Cartwright, Baxter, Iowa Jasper Marshall | 58.50 3.50 | 40.52 | 2,370.42 141.82 |
| Total | 62.00 | \$ 40.52 | \$ 2,512.24 |
| Bayard Telephone Exchange—Ex. 204—R. 193 Hugh Carothers, Bayard, Iowa Greene Guthrie | 19.50 55.50 | 36.50 | 711.75 2,025.75 |
| Total | 75.00 | \$ 36.50 | \$ 2,737.50 |
| Beaver Telephone Co.—Ex. 7—R. 37 H. A. Nerdig, Buffalo Center, Iowa Winnebago | 23.00 | 11.00 | 253.00 |
| Bedford Telephone Co.—Ex. 522—R. 210 H. S. Ash, Bedford, Iowa Taylor | 109.50 | 100.00 | 10,950.00 |
| Bellamy Telephone Co.—Ex. 1661—R. 426—T. 10—Real Estate \$6,000.00 Marie D. Bellamy, Knoxville, Iowa Marion Monroe | 139.50 6.80 | 144.00 | 50,213.55 985.22 |
| Total | 146.30 | \$ 144.00 | \$ 21,198.77 |
| Bellevue Telephone Co.—Ex. 303—R. 295—Real Estate \$4,000.00 Z. G. Housek, Bellevue, Iowa Jackson | 112.11 | 45.75 | 5,129.06 |
| Belmont Telephone Co.—Ex. 956—R. 1510—T. 6—Real Estate \$4,000.00 T. A. Davenport, Belmont, Iowa Cerro Gordo Franklin Hancock Wright | 114.50 221.00 45.25 165.00 | 90.00 | 6,870.00 19,980.00 4,068.75 9,000.00 |
| Total | 545.75 | \$ 90.00 | \$ 49,318.75 |
| Benneze Mutual Telephone Co.—Ex. 43—R. 135—Real Estate \$1,300.00 Orlie Miller, Aredale, Iowa Butler Franklin | 45.00 9.00 | 21.90 | 985.50 197.10 |
| Total | 54.00 | \$ 21.90 | \$ 1,182.60 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Bentley Telephone Exchange—Ex. 112—R. 200 | | | |
| Robert Bentley, Fairbank, Iowa | | | |
| Black Hawk | 14.00 | 26.50 | 371.00 |
| Bremer | 6.00 | | 159.00 |
| Buchanan | 32.25 | | 854.00 |
| Payette | 17.00 | | 450.50 |
| Total | 69.25 | \$ 26.50 | \$ 1,835.13 |
| Bernard Telephone Co. No. 1—Ex. 15—R. 144—T. 1 | | | |
| D. C. Shields, Bernard, Iowa | | | |
| Dubuque | 14.00 | 16.70 | 233.80 |
| Jackson | 34.00 | | 567.80 |
| Total | 48.00 | \$ 16.70 | \$ 801.60 |
| Bernard Telephone Line No. 2—Ex. 4—R. 95 | | | |
| K. W. Barrett, Bernard, Iowa | | | |
| Dubuque | 24.00 | 16.00 | 384.00 |
| Jackson | 3.75 | | 60.00 |
| Total | 27.75 | \$ 16.00 | \$ 444.00 |
| Blakesburg Telephone Co.—Ex. 118 | | | |
| Jacob Huber, Blakesburg, Iowa | | | |
| Wapello | 9.00 | 308.75 | 737.50 |
| Blanchard, Coin & College Springs Telephone Co.—Ex. 47—R. 94—Real Estate \$400.00 | | | |
| Mrs. L. A. Crane, Blanchard, Iowa | | | |
| Page | 37.25 | 29.95 | 1,115.64 |
| Blanchard, East Lincoln & Elmo Telephone Co.—Ex. 47—R. 5—Real Estate \$400.00 | | | |
| Mrs. L. A. Crane, Blanchard, Iowa | | | |
| Page | 9.00 | 129.56 | 388.08 |
| Boyer Valley Telephone Co.—Ex. 1167—R. 1596—T. 3—Real Estate \$12,316.85 | | | |
| M. A. Reed, Woodbine, Iowa | | | |
| Crawford | 44.00 | 46.70 | 2,054.80 |
| Harrison | 467.20 | | 21,815.21 |
| Monona | 23.40 | | 1,412.68 |
| Pottawattamie | 1.20 | | 56.94 |
| Shelby | 36.00 | | 1,081.20 |
| Total | 578.80 | \$ 46.70 | \$ 27,029.96 |
| Bremer & Black Hawk Mutual Telephone Co.—Ex. 55—R. 195 | | | |
| J. W. Bennett, Janesville, Iowa | | | |
| Black Hawk | 42.00 | 19.35 | 812.70 |
| Bremer | 16.00 | | 309.60 |
| Total | 58.00 | \$ 19.35 | \$ 1,122.30 |
| Brighton Mutual Telephone Co.—Ex. 200—R. 335 | | | |
| R. W. Hinson, Brighton, Iowa | | | |
| Jefferson | 30.00 | 45.80 | 1,374.00 |
| Washington | 53.50 | | 2,450.30 |
| Total | 83.50 | \$ 45.80 | \$ 3,824.30 |
| Bronson Telephone Co.—Ex. 16—R. 136—Real Estate \$1,200.00 | | | |
| H. J. Johnson, Bronson, Iowa | | | |
| Woodbury | 50.00 | 18.65 | 932.50 |
| Brooklyn Mutual Telephone Co.—Ex. 300—R. 345—Real Estate \$1,000.00 | | | |
| E. O. Ford, Brooklyn, Iowa | | | |
| Poweshiek | 82.00 | 70.25 | 5,760.50 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Buck Creek Telephone Co.—Ex. 29—R. 35 | | | |
| G. F. Mitchell, Coin, Iowa | | | |
| Page | 11.00 | 31.95 | 351.45 |
| Buffalo Center Telephone Exchange—Ex. 165—R. 33 | | | |
| A. L. Olson, Buffalo Center, Iowa | | | |
| Kossuth | 16.00 | 84.52 | 1,352.32 |
| Winnebago | 3.00 | | 253.56 |
| Total | 19.00 | \$ 84.52 | \$ 1,605.88 |
| Burt Telephone Co.—Ex. 155—R. 295 | | | |
| J. P. Stow, Burt, Iowa | | | |
| Kossuth | 50.00 | 35.50 | 2,094.50 |
| Bussey Mutual Telephone Co.—Ex. 93—R. 154—Real Estate \$2,600.00 | | | |
| Floy C. McClure, Bussey, Iowa | | | |
| Marion | 1.00 | 645.60 | 1,291.20 |
| Butler-Bremer Mutual Telephone Co.—Ex. 110—R. 557—Real Estate \$2,000.00 | | | |
| Will Rodemeyer, Plainfield, Iowa | | | |
| Bremer | 100.00 | 23.10 | 2,310.00 |
| Butler | 52.00 | | 1,201.20 |
| Total | 161.00 | \$ 23.10 | \$ 3,719.10 |
| Butler County Telephone Line—T. 1—R. 261 | | | |
| Harm Brinkman, Kesley, Iowa | | | |
| Butler | 99.00 | 13.20 | 1,306.80 |
| Franklin | 4.03 | | 62.80 |
| Grundy | 4.00 | | 62.80 |
| Total | 107.00 | \$ 13.20 | \$ 1,432.40 |
| Caldwell Mutual Telephone Co.—Ex. 46—R. 60 | | | |
| Eurus Johnson, Exline, Iowa | | | |
| Appanoose | 25.00 | 23.40 | 585.00 |
| Callender Mutual Telephone Co.—Ex. 96—R. 175—Real Estate \$2,500.00 | | | |
| Geo. W. Knutson, Callender, Iowa | | | |
| Calhoun | 1.75 | 27.75 | 48.56 |
| Webster | 66.50 | | 1,845.38 |
| Total | 68.25 | \$ 27.75 | \$ 1,893.94 |
| Casey Mutual Telephone Co.—Ex. 123—R. 201 | | | |
| A. M. Fagan, Casey, Iowa | | | |
| Adair | 56.00 | 17.00 | 952.00 |
| Guthrie | 69.00 | | 1,173.00 |
| Total | 125.00 | \$ 17.00 | \$ 2,125.00 |
| Central City Telephone Co.—Ex. 164—R. 165 | | | |
| J. N. Dunn, Central City, Iowa | | | |
| Linn | 48.50 | 45.90 | 2,226.15 |
| Central Mutual Telephone Co.—Ex. 1065—R. 1513—T. 4—Real Estate \$13,750.00 | | | |
| P. C. Holdoegel, Rockwell City, Iowa | | | |
| Calhoun | 482.65 | 70.00 | 33,785.50 |
| Greene | 8.50 | | 595.00 |
| Pocahontas | 40.25 | | 2,817.50 |
| Sac | 2.25 | | 157.50 |
| Webster | 8.45 | | 591.50 |
| Total | 542.10 | \$ 70.00 | \$ 37,947.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|----------------|------------------------|---------------------|
| Chariton Telephone Co.—Ex. 1951—Real Estate \$351.21 W. H. Buckingham, Omaha, Neb. Lucas | 20.40 | 551.95 | 11,239.78 |
| Chester Telephone Co.—Ex. 47—R. 45 John M. Hughes, Chester, Iowa Howard | 50.00 | 14.30 | 715.00 |
| Churdan Mutual Telephone Co.—Ex. 177—R. 99—Real Estate \$500.00 A. P. Fuhrmeister, Churdan, Iowa Greene | 38.00 | 54.96 | 2,088.16 |
| Cincinnati Farmers & Merchants Mutual Tel. Co.—Ex. 118—R. 155 H. D. Steel, Cincinnati, Iowa Appanoose | 54.50 | 21.35 | 1,163.58 |
| Citizens Mutual Telephone Co.—Ex. 568—R. 308—T. 1—Real Estate \$4,100.00 A. W. Phillips, Jefferson, Iowa Greene | 129.50 | 61.45 | 7,967.78 |
| Citizens Telephone Co.—Ex. 709—R. 25 B. A. Agos, Marengo, Iowa Benton Iowa | 4.00 80.00 | 120.00 | 480.00 9,600.00 |
| Total | 84.00 | \$ 120.00 | \$ 10,080.00 |
| Citizens Telephone Line—Ex. 102—R. 25 W. E. Houk, Batavia, Iowa Jefferson Wapello | 19.50 3.50 | 32.60 | 635.70 114.10 |
| Total | 23.00 | \$ 32.60 | \$ 749.80 |
| Clare Mutual Telephone Co.—Ex. 42—R. 186—T. 2 Nellie Cronin, Clare, Iowa Pocahontas Webster | 1.00 69.00 | 18.00 | 18.00 1,242.00 |
| Total | 70.00 | \$ 18.00 | \$ 1,260.00 |
| Clarence Telephone Co.—Ex. 214—R. 297—Real Estate \$1,600.00 H. J. Klatt, Clarence, Iowa Cedar Jones | 32.50 16.00 | 41.35 | 3,411.38 413.50 |
| Total | 92.50 | \$ 41.35 | \$ 3,824.88 |
| Clayton County Farmers Mutual Telephone Co.—Ex. 64—R. 359 J. J. Finnegan, Elkader, Iowa Clayton | 120.00 | 17.00 | 2,040.00 |
| Clear Creek Mutual Telephone Co.—Ex. 11—R. 54 C. E. Allen, Tiffin, Iowa Johnson | 17.60 | 19.00 | 333.00 |
| Clear Lake Independent Telephone Co.—Ex. 349—R. 9 Geo. R. Fawkes, Mason City, Iowa Cerro Gordo | 23.74 | 301.95 | 7,168.29 |
| Clemons Mutual Telephone Co.—T. 1—R. 162—Real Estate \$1,000.00 F. W. Gaunt, Clemons, Iowa Marshall | 44.50 | 21.35 | 950.68 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------------------------------|------------------------|--|
| Coin & Northboro Telephone Co.—Ex. 104—R. 145—Real Estate \$500.00 R. B. Murphy, Northboro, Iowa Fremont Page | 9.50 34.00 | 34.00 | 323.00 1,156.00 |
| Total | 43.50 | \$ 34.00 | \$ 1,479.00 |
| Collins Telephone Co.—Ex. 180—R. 190 G. C. Merritt, Des Moines, Iowa Jasper Marshall Story | 11.00 1.50 50.50 | 35.20 | 387.20 52.80 2,094.40 |
| Total | 72.00 | \$ 35.20 | \$ 2,534.40 |
| Columbia Mutual Telephone Co.—T. 1—R. 251—Real Estate \$400.00 Sidney Temple, Columbia, Iowa Lucas Marion | 33.00 54.37 | 15.70 | 518.10 853.61 |
| Total | 87.37 | \$ 15.70 | \$ 1,371.71 |
| Consolidated Scranton Telephone Co.—Ex. 149—R. 383 D. J. Dunning, Scranton, Iowa Greene | 140.00 | 22.35 | \$ 3,129.00 |
| Coon Creek Telephone Co.—Ex. 85—R. 60 D. N. Hanson, Blairstown, Iowa Benton Iowa | 16.00 6.00 | 21.25 | 340.00 127.50 |
| Total | 22.00 | \$ 21.25 | \$ 467.50 |
| Coon Rapids Telephone Co.—Ex. 282—R. 41—Real Estate \$1,500.00 E. R. Thornburg, Coon Rapids, Iowa Carroll Greene | 15.50 2.75 | 176.60 | 2,737.30 485.65 |
| Total | 18.25 | \$ 176.60 | \$ 3,222.95 |
| Corning Telephone Co.—Ex. 400—R. 300 John Anderson, Corning, Iowa Adams Montgomery Taylor Union | 166.00 19.50 5.50 6.00 | 30.25 | 5,021.50 590.88 166.38 181.50 |
| Total | 197.00 | \$ 30.25 | \$ 5,960.26 |
| Corwith Telephone Exchange—Ex. 120—T. 1—R. 198 Fay Seace, Corwith, Iowa Hancock Kossuth | 37.00 16.50 | 33.70 | 1,246.60 556.00 |
| Total | 53.50 | \$ 33.70 | \$ 1,802.60 |
| Crawford County Farmers Mutual Telephone Co.—Ex. 28—R. 178—Real Estate \$300.00 Ed Ebert, Denison, Iowa Crawford | 67.00 | 16.70 | 1,118.90 |
| Crawford County Telephone Co.—Ex. 1198—R. 1143—Real Estate \$9,255.00 Geo. E. Trager, Denison, Iowa Crawford Shelby | 580.50 8.50 | 41.25 | 23,945.63 144.38 |
| Total | 684.00 | \$ 41.25 | \$ 24,090.01 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Crawfordsville Telephone Co.—R. 274—Real Estate \$1,925.00 | | | |
| R. R. Noonan, Crawfordsville, Iowa | | | |
| Louisa | 14.00 | 22.80 | \$12.20 |
| Washington | 55.00 | | 1,226.50 |
| Total | 69.00 | \$ 22.80 | \$ 1,538.70 |
| Creston Mutual Telephone Co.—Ex. 2231—T. 12—R. 401 Real Estate \$61,156.15 | | | |
| G. E. Atkinson, Creston, Iowa | | | |
| Adair | 51.50 | 191.55 | 9,864.83 |
| Madison | 9.50 | | 1,819.83 |
| Union | 146.75 | | 28,109.96 |
| Total | 207.75 | \$ 191.55 | \$ 39,794.62 |
| Cummings Mutual Telephone Co.—Ex. 1—R. 70—Real Estate \$1,350.00 | | | |
| Jas. J. Mulvihill, Cumming, Iowa | | | |
| Madison | 21.50 | 29.25 | 628.88 |
| Warren | 10.00 | | 292.50 |
| Total | 31.50 | \$ 29.25 | \$ 921.38 |
| Cushing Telephone Co.—Ex. 64—R. 194—Real Estate \$200.00 | | | |
| M. C. King, Holstein, Iowa | | | |
| Ida | 37.00 | 16.70 | 617.90 |
| Woodbury | 47.50 | | 798.25 |
| Total | 84.50 | \$ 16.70 | \$ 1,411.15 |
| Danville Mutual Telephone Co.—Ex. 105—R. 405—Real Estate \$1,600.00 | | | |
| A. H. Schroeder, Danville, Iowa | | | |
| Des Moines | 78.00 | 28.60 | 2,230.80 |
| Henry | 12.50 | | 357.50 |
| Lee | .50 | | 14.30 |
| Total | 91.00 | \$ 28.60 | \$ 2,602.60 |
| Davenport & Tipton Independent Telephone Co.—Ex. 1177—R. 906—T. 7—Real Estate \$11,750.00 | | | |
| P. M. Chapman, Bennett, Iowa | | | |
| Cedar | 191.50 | 70.00 | 13,405.00 |
| Clinton | 8.00 | | 210.00 |
| Johnson | 39.75 | | 2,782.50 |
| Jones | 5.75 | | 402.50 |
| Linn | 21.75 | | 1,622.50 |
| Scott | 44.75 | | 3,132.50 |
| Total | 306.50 | \$ 70.00 | \$ 21,455.00 |
| Davis City Telephone Line—Ex. 95—R. 176 | | | |
| Ralph H. Johnson, Davis City, Iowa | | | |
| Decatur | 66.25 | 23.40 | 1,560.25 |
| Dayton Mutual Telephone Co.—Ex. 228—R. 283—T. 3 | | | |
| O. S. Larson, Dayton, Iowa | | | |
| Boone | 7.50 | 31.60 | 237.00 |
| Webster | 108.50 | | 3,428.60 |
| Total | 116.00 | \$ 31.60 | \$ 3,665.60 |
| Decatur Telephone Exchange—Ex. 74—R. 115 | | | |
| Bessie Havens, Decatur, Iowa | | | |
| Decatur | 55.75 | 20.00 | 1,167.56 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Defiance Telephone Co.—Ex. 82—R. 138—Real Estate \$1,200.00 | | | |
| Henry V. Bleker, Defiance, Iowa | | | |
| Crawford | 9.25 | 26.00 | 246.05 |
| Shelby | 41.50 | | 1,103.90 |
| Total | 50.75 | \$ 26.00 | \$ 1,349.95 |
| Delaware County Telephone Co.—Ex. 1201—R. 1788—T. 10—Real Estate \$2,800.00 | | | |
| E. L. Farwell, Manchester, Iowa | | | |
| Buchanan | 36.50 | 48.33 | 1,764.78 |
| Delaware | 460.50 | | 22,265.18 |
| Total | 497.00 | \$ 48.33 | \$ 24,029.96 |
| Denmark Independent Telephone and Light Line—Ex. 25—R. 335 | | | |
| F. W. Liddle, Denmark, Iowa | | | |
| Des Moines | 1.00 | 16.00 | 16.00 |
| Lee | 99.00 | | 1,381.00 |
| Total | 100.00 | \$ 16.00 | \$ 1,000.00 |
| Dewitt Telephone Co.—Ex. 703—R. 901—Real Estate \$6,000.00 | | | |
| Henry Selfert, DeWitt, Iowa | | | |
| Clinton | 235.00 | 47.80 | 12,189.60 |
| Jackson | 10.00 | | 478.00 |
| Total | 245.00 | \$ 47.80 | \$ 12,067.40 |
| Dixon Mutual Telephone Co.—Ex. 36—R. 212 | | | |
| John Christianson, Dixon, Iowa | | | |
| Clinton | 4.25 | 20.65 | 87.76 |
| Scott | 48.25 | | 906.38 |
| Total | 52.50 | \$ 20.65 | \$ 1,084.12 |
| Dolliver Telephone Exchange—Ex. 31—R. 93 | | | |
| F. J. Davis, Dolliver, Iowa | | | |
| Emmet | 35.50 | 17.15 | 608.83 |
| Drakesville Mutual Telephone Line—R. 170—Real Estate \$700.00 | | | |
| W. C. Milan, Drakesville, Iowa | | | |
| Davis | 66.00 | 14.30 | 943.80 |
| Duncombe Telephone Co.—T. 83—R. 214—Real Estate \$2,000.00 | | | |
| M. W. Simpson, Duncombe, Iowa | | | |
| Hamilton | 7.00 | 23.00 | 161.00 |
| Webster | 77.00 | | 1,771.00 |
| Total | 84.00 | \$ 23.00 | \$ 1,932.00 |
| Dunkerton Telephone Co.—Ex. 48—T. 1—R. 220—Real Estate \$300.00 | | | |
| J. R. Onen, Waterloo, Iowa | | | |
| Black Hawk | 66.50 | 17.00 | 1,133.50 |
| Bremer | .50 | | 8.50 |
| Total | 67.00 | \$ 17.00 | \$ 1,180.00 |
| Earling Mutual Telephone Co.—Ex. 66—T. 1—R. 164 | | | |
| W. B. Ryan, Earling, Iowa | | | |
| Crawford | 1.50 | 21.60 | 32.40 |
| Shelby | 56.00 | | 1,200.00 |
| Total | 57.50 | \$ 21.60 | \$ 1,242.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------------|------------------------|---------------------|
| Early Farmers Telephone Co.—Ex. 146—R. 203—Real Estate \$3,000.00 | | | |
| James Keefe, Early, Iowa | 73.00 | 35.20 | 2,569.60 |
| Eddyville Telephone Co.—Ex. 251—R. 227 | | | |
| L. A. Fritch, Albia, Iowa | | | |
| Mahaaska | 17.00 | 48.10 | 817.70 |
| Monroe | 22.00 | | 1,058.20 |
| Wapello | 36.00 | | 1,731.60 |
| Total | 75.00 | \$ 48.10 | \$ 3,607.50 |
| Eldon Independent Telephone Co.—Ex. 328—T. 2—R. 54 | | | |
| —Real Estate \$500.00 | | | |
| J. W. Calhoun, Eldon, Iowa | | | |
| Davis | 4.00 | 149.00 | 596.00 |
| Jefferson | 1.00 | | 149.00 |
| Van Buren | 2.00 | | 298.00 |
| Wapello | 16.50 | | 2,428.50 |
| Total | 23.50 | \$ 149.00 | \$ 3,501.50 |
| Eldora Mutual Telephone Co.—Ex. 537—Real Estate \$4,000.00 | | | |
| W. J. Hayes, Eldora, Iowa | | | |
| Hardin | 16.00 | 710.15 | 11,362.40 |
| Eldridge Mutual Telephone Co.—Ex. 63—T. 2—R. 200 | | | |
| —Real Estate \$3,400.00 | | | |
| Fred Baustian, Davenport, Iowa | | | |
| Scott | 73.00 | 29.70 | 2,168.10 |
| Elkhart Mutual Telephone Co.—Ex. 40—R. 110 | | | |
| —Real Estate \$700.00 | | | |
| John V. Keller, Elkhart, Iowa | | | |
| Polk | 37.00 | 24.80 | 910.20 |
| Elliott Mutual Telephone Co.—Ex. 160—R. 280—Real Estate \$1,000.00 | | | |
| Will Fortune, Elliott, Iowa | | | |
| Cass | 6.00 | 27.00 | 162.00 |
| Montgomery | 80.00 | | 2,160.00 |
| Pottawattamie | 29.00 | | 783.00 |
| Total | 115.00 | \$ 27.00 | \$ 3,105.00 |
| Ellston Telephone Exchange—Ex. 51—R. 6 | | | |
| Mrs. J. L. Trisler, Ellston, Iowa | | | |
| Ringold | 3.25 | 96.90 | 314.95 |
| Ellsworth Mutual Telephone Co.—Ex. 100—R. 200—Real Estate \$3,200.00 | | | |
| Dagmar Fieste, Ellsworth, Iowa | | | |
| Hamilton | 79.00 | 27.55 | 2,176.45 |
| Hardin | 1.00 | | 27.55 |
| Total | 80.00 | \$ 27.55 | \$ 2,204.00 |
| Exley Private Telephone Co.—Ex. 12—R. 20 | | | |
| C. S. Exley, Woodburn, Iowa | | | |
| Clarke | 4.50 | 10.90 | 49.05 |
| Decatur | 3.25 | | 35.48 |
| Lucas | 18.75 | | 163.13 |
| Total | 26.50 | \$ 10.90 | \$ 272.66 |
| Fairfax Mutual Telephone Co.—R. 418 | | | |
| John Euresha, Fairfax, Iowa | | | |
| Johnson | 18.00 | 17.55 | 315.90 |
| Linn | 83.00 | | 1,481.55 |
| Total | 101.00 | \$ 17.55 | \$ 1,802.85 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------------|------------------------|---------------------|
| Fairfield Telephone Co.—Ex. 1957—R. 553—Real Estate \$5,028.00 | | | |
| H. H. Sheriff, Oskaloosa, Iowa | | | |
| Jefferson | 233.50 | 100.00 | 23,350.00 |
| Van Buren | 1.50 | | 150.00 |
| Washington | 1.50 | | 150.00 |
| Total | 236.50 | \$ 100.00 | \$ 23,778.50 |
| Farmersburg Wagner & St. Olaf Telephone Co.—Ex. 27—R. 29 | | | |
| M. J. Klinkenberg, St. Olaf, Iowa | | | |
| Clayton | 8.25 | 34.15 | 281.74 |
| Farmers & Business Men's Mutual Telephone Co.—R. 589—Real Estate \$7,000.00 | | | |
| Carl Lohmann, Wheatland, Iowa | | | |
| Clinton | 142.50 | 25.10 | 3,576.75 |
| Scott | 5.00 | | 125.50 |
| Total | 147.50 | \$ 25.10 | \$ 3,702.25 |
| Farmers & Business Men's Mutual Telephone Co.—Ex. 80—R. 392—Real Estate \$1,600.00 | | | |
| C. O. McClaran, Climbing Hill, Iowa | | | |
| Monona | 25.75 | 16.35 | 421.61 |
| Woodbury | 160.75 | | 2,719.01 |
| Total | 191.50 | \$ 16.35 | \$ 3,140.62 |
| Farmers & Merchants Mutual Telephone Co.—Ex. 48 | | | |
| R. 160—Real Estate \$775.00 | | | |
| J. C. Pearson, Eldon, Iowa | | | |
| Davis | 15.00 | 20.25 | 303.75 |
| Jefferson | 2.00 | | 40.50 |
| Van Buren | 5.00 | | 101.25 |
| Wapello | 40.00 | | 810.00 |
| Total | 62.00 | \$ 20.25 | \$ 1,255.50 |
| Farmers & Merchants Telephone Co.—Ex. 75—R. 325 | | | |
| —Real Estate \$5,452.10 | | | |
| Geo. D. Phillips, Linn Grove, Iowa | | | |
| Buena Vista | 105.00 | 23.62 | 2,480.10 |
| Clay | 15.00 | | 364.80 |
| Total | 120.00 | \$ 23.62 | \$ 2,844.90 |
| Farmers & Merchants Telephone Co.—Ex. 95—R. 148 | | | |
| James Robertson, Washta, Iowa | | | |
| Cherokee | 40.00 | 25.90 | 1,036.00 |
| Ida | 12.00 | | 307.20 |
| Total | 52.00 | \$ 25.90 | \$ 1,343.20 |
| Farmers & Merchants Mutual Telephone Co.—Ex. 50—R. 125—Real Estate \$350.00 | | | |
| Jos. B. Lensen, Panama, Iowa | | | |
| Harrison | 6.00 | 16.80 | 100.80 |
| Shelby | 58.00 | | 974.40 |
| Total | 64.00 | \$ 16.80 | \$ 1,075.20 |
| Farmers & Merchants Mutual Telephone Co.—Real Estate \$500.00 | | | |
| Rowe Demsey, Redding, Iowa | | | |
| Ringold | 117.00 | 11.10 | 1,298.70 |
| Farmers & Merchants Mutual Telephone Co.—Ex. 110 | | | |
| —Real Estate \$450.00 | | | |
| Theo. Hawkinson, Walker, Iowa | | | |
| Linn | 2.00 | 377.50 | 755.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Farmers Mutual Telephone Co.—Ex. 27—R. 143—Real Estate \$1,500.00 | | | |
| John N. Jacobson, Cylinder, Iowa | | | |
| Palo Alto | 65.00 | 15.00 | 1,014.00 |
| Farmers Mutual Telephone Co.—Ex. 73—R. 250—Real Estate \$766.23 | | | |
| Ethel Warrell, Bondurant, Iowa | | | |
| Polk | 79.00 | 22.55 | 1,781.45 |
| Farmers Mutual Telephone Co.—Ex. 19—R. 96—Real Estate \$1,000.00 | | | |
| C. J. George, Kilarim, Iowa | | | |
| Calhoun | 37.00 | 21.20 | 784.40 |
| Farmers Mutual Telephone Co.—Ex. 364—R. 230 | | | |
| Mrs. Ethel Hanson, Moulton, Iowa | | | |
| Appanoose | 65.00 | 27.00 | 1,764.00 |
| Davis | 20.00 | | 522.00 |
| Total | 85.00 | \$ 27.00 | \$ 2,346.00 |
| Farmers Mutual Telephone Co.—R. 461—T. 211—Real Estate \$5,152.00 | | | |
| A. M. Young, Jessup, Iowa | | | |
| Black Hawk | 88.13 | 33.10 | 2,917.10 |
| Buchanan | 86.00 | | 2,846.00 |
| Total | 174.13 | \$ 33.10 | \$ 5,763.70 |
| Farmers Mutual Telephone Co.—Ex. 42—R. 85 | | | |
| Ray Carter, Oto, Iowa | | | |
| Woodbury | 45.00 | 17.00 | 805.50 |
| Farmers Mutual Telephone Co.—Ex. 60—R. 155 | | | |
| Frank Desman, Portsmouth, Iowa | | | |
| Harrison | 20.00 | 16.30 | 326.00 |
| Shelby | 41.00 | | 668.30 |
| Total | 61.00 | \$ 16.30 | \$ 994.30 |
| Farmers Mutual Telephone Co.—Ex. 144—R. 182—Real Estate \$1,800.00 | | | |
| Wiley S. Jones, Vinton, Iowa | | | |
| Benton | 88.00 | 25.70 | 2,113.10 |
| Linn | 7.00 | | 179.90 |
| Total | 95.00 | \$ 25.70 | \$ 2,313.00 |
| Farmers Mutual Telephone Co.—R. 116—Real Estate \$2,000.00 | | | |
| E. C. Downing, Sioux Rapids, Iowa | | | |
| Buena Vista | .75 | 19.70 | 14.75 |
| Clay | 43.00 | | 847.10 |
| Total | 43.75 | \$ 19.70 | \$ 861.85 |
| Farmers Mutual Telephone Co.—R. 19 | | | |
| H. G. White, Rome, Iowa | | | |
| Henry | 6.00 | 13.75 | 82.50 |
| Farmers Mutual Telephone Co.—Ex. 563—R. 800—Real Estate \$12,632.00 | | | |
| H. O. Brahm, Rudd, Iowa | | | |
| Curro Gordo | 37.50 | 37.05 | 1,380.85 |
| Floyd | 201.00 | | 9,670.05 |
| Mitchell | 10.00 | | 370.50 |
| Total | 308.50 | \$ 37.05 | \$ 11,429.95 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Farmers Mutual Telephone Co.—Ex. 157—R. 309 | | | |
| E. N. Johnson, Stanton, Iowa | | | |
| Montgomery | 156.00 | 20.20 | \$ 3,151.20 |
| Page | 11.00 | | 222.20 |
| Total | 167.00 | \$ 20.20 | \$ 3,373.40 |
| Farmers Mutual Telephone Co.—R. 232 | | | |
| Joe A. Huber, Ft. Atkinson, Iowa | | | |
| Fayette | 7.00 | 13.70 | 95.90 |
| Winnebago | 71.00 | | 972.70 |
| Total | 78.00 | \$ 13.70 | \$ 1,068.60 |
| Farmers Mutual Telephone Co.—Ex. 60—R. 165 | | | |
| Earl Rosenberger, Ladora, Iowa | | | |
| Iowa | 52.75 | 22.60 | 1,190.50 |
| Farmers Mutual Telephone Co. of Adair—Ex. 616—R. 549—Real Estate \$4,154.17 | | | |
| F. E. Sears, Fontanelle, Iowa | | | |
| Adair | 151.00 | 67.90 | 10,252.90 |
| Adams | 1.50 | | 101.85 |
| Cass | 6.50 | | 441.35 |
| Guthrie | 1.00 | | 67.90 |
| Total | 160.00 | \$ 67.90 | \$ 10,864.00 |
| Farmers Mutual Telephone Co. of Clarinda—Ex. 1157—R. 20—Real Estate \$26,990.00 | | | |
| H. S. Miller, Clarinda, Iowa | | | |
| Page | 30.50 | 614.85 | 18,752.98 |
| Farmers Mutual Telephone Co. of Clinton—Ex. 45—R. 244 | | | |
| Harry Meints, Grand Mound, Iowa | | | |
| Clinton | 69.50 | 18.70 | 1,299.65 |
| Farmers Mutual Telephone Co. of Emmons, Minn.—R. 57 | | | |
| O. H. Knutson, Emmons, Minn. | | | |
| Winnebago | 17.00 | 12.00 | 204.00 |
| Worth | 21.00 | | 252.00 |
| Total | 38.00 | \$ 12.00 | \$ 456.00 |
| Farmers Mutual Telephone of Low Moor—Ex. 23—R. 129 | | | |
| Otto Muhs, Low Moore, Iowa | | | |
| Clinton | 44.00 | 16.60 | 730.40 |
| Scott | 1.00 | | 16.60 |
| Total | 45.00 | \$ 16.60 | \$ 747.00 |
| Farmers Mutual Telephone Co. of Shelby County—Ex. 312—T. 4—R. 466—Real Estate \$2,600.00 | | | |
| E. H. Ames, Harlan, Iowa | | | |
| Audubon | 6.00 | 22.60 | 135.60 |
| Shelby | 174.00 | | 5,072.40 |
| Total | 180.00 | \$ 22.60 | \$ 5,208.00 |
| Farmers Mutual Telephone Co. of Yarmouth—R. 185—Real Estate \$1,205.64 | | | |
| H. C. Abel, Yarmouth, Iowa | | | |
| Des Moines | 49.00 | 18.50 | 905.50 |
| Henry | 4.00 | | 74.00 |
| Total | 53.00 | \$ 18.50 | \$ 980.50 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Farmers Mutual Telephone Exchange of College Springs, Iowa—Ex. 159—R. 3—Real Estate \$2,521.13 | | | |
| W. C. McLean, Braddyville, Iowa | 15.00 | 122.70 | 1,840.50 |
| Page | | | |
| Farmers Rural Telephone Co. of Kamrar—Ex. 35—R. 120—Real Estate \$500.00 | | | |
| Dick Hemmen, Kamrar, Iowa | 50.00 | 17.00 | 850.00 |
| Hamilton | | | |
| Farmers Telephone Co.—R. 333 | | | |
| Andrew Frederickson, Essex, Iowa | 124.00 | 12.35 | 1,531.40 |
| Page | | | |
| Farmers Telephone Co.—Ex. 29—R. 195—Real Estate \$1,000.00 | | | |
| D. F. Holly, Cherokee, Iowa | 60.00 | 16.30 | 978.00 |
| Cherokee | | | |
| Farmers Telephone Co.—Ex. 68—R. 290—Real Estate \$1,500.00 | | | |
| H. L. Whitmore, Batavia, Iowa | 39.00 | 28.35 | 1,105.65 |
| Jefferson | 12.00 | | 240.20 |
| Wapello | | | |
| Total | 51.00 | \$ 28.35 | \$ 1,445.85 |
| Farmers Telephone Co. of Quimby—Ex. 84—R. 218—Real Estate \$1,200.00 | | | |
| E. E. Courtwright, Quimby, Iowa | 113.00 | 16.35 | 1,847.55 |
| Cherokee | 9.00 | | 147.15 |
| Ida | | | |
| Total | 122.00 | \$ 16.35 | \$ 1,994.70 |
| Farmers Telephone Co. of Riceville—Ex. 293—R. 396 | | | |
| Peter Releher, Riceville, Iowa | 90.25 | 27.55 | 2,486.25 |
| Howard | 50.25 | | 1,384.25 |
| Mitchell | | | |
| Total | 140.50 | \$ 27.55 | \$ 3,870.75 |
| Farmers Telephone Co. of Rockwell—Ex. 119—R. 370—Real Estate \$900.00 | | | |
| Emil Thellen, Rockwell, Iowa | | | |
| Butler | 6.50 | 18.15 | 117.96 |
| Cerro Gordo | 157.00 | | 2,849.55 |
| Floyd | 4.00 | | 108.00 |
| Franklin | 7.00 | | 127.05 |
| Total | 176.50 | \$ 18.15 | \$ 3,202.48 |
| Farmers & Traders Telephone Co.—Ex. 125—R. 315 | | | |
| H. S. Davis, Fremont, Iowa | | | |
| Keokuk | 1.00 | 52.35 | 52.35 |
| Mahaska | 34.00 | | 1,779.00 |
| Total | 35.00 | \$ 52.35 | \$ 1,831.35 |
| Farm Mutual Telephone Co.—Ex. 221—R. 611—Real Estate \$5,580.00 | | | |
| Joe L. Slaughter, Grimes, Iowa | 121.00 | 28.40 | 3,436.40 |
| Dallas | 94.00 | | 2,600.00 |
| Polk | | | |
| Total | 215.00 | \$ 28.40 | \$ 6,106.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Farnhamville Mutual Telephone Co.—Ex. 99—R. 172—Real Estate \$3,300.00 | | | |
| A. A. Nahsen, Farnhamville, Iowa | 50.50 | 27.65 | 1,396.33 |
| Calhoun | 4.00 | | 110.40 |
| Greene | 19.75 | | 540.00 |
| Webster | | | |
| Total | 74.25 | \$ 27.65 | \$ 2,053.02 |
| Farragut Public Service Co.—Ex. 125—R. 175—Real Estate \$750.00 | | | |
| J. J. Whisler, Farragut, Iowa | 52.00 | 36.35 | 1,890.20 |
| Fremont | | | |
| Farrar Independent Telephone Co.—R. 63 | | | |
| Mrs. Nora Olinger, Farrar, Iowa | | | |
| Jasper | 1.75 | 12.00 | 22.05 |
| Polk | 23.50 | | 296.10 |
| Story | .75 | | 9.45 |
| Total | 26.00 | \$ 12.00 | \$ 327.60 |
| Fayette County Mutual Telephone Co.—Ex. 317—R. 446—Real Estate \$1,200.00 | | | |
| J. S. Briggs, Fayette, Iowa | 175.38 | 31.30 | 5,489.39 |
| Fayette | | | |
| Fenton Telephone Co.—Ex. 86—R. 160—Real Estate \$3,370.00 | | | |
| F. H. Bohm, Fenton, Iowa | | | |
| Emmet | 2.00 | 96.25 | 52.50 |
| Kossuth | 36.00 | | 945.00 |
| Palo Alto | 40.50 | | 1,063.13 |
| Total | 78.50 | \$ 20.25 | \$ 2,000.63 |
| Fertile Incorporated Telephone Co.—R. 170—Real Estate \$150.00 | | | |
| Wm. H. Humphrey, Fertile, Iowa | | | |
| Cerro Gordo | 32.50 | 15.65 | 508.63 |
| Hancock | .50 | | 7.83 |
| Winnebago | .50 | | 7.83 |
| Worth | 31.25 | | 489.06 |
| Total | 64.75 | \$ 15.65 | \$ 1,013.34 |
| Finchford Mutual Telephone Co.—Ex. 1—R. 146—Real Estate \$1,240.00 | | | |
| Mrs. Ralph Newell, Janesville, Iowa | | | |
| Black Hawk | 27.00 | 18.00 | 486.00 |
| Bremer | 6.00 | | 108.00 |
| Butler | 16.25 | | 292.50 |
| Total | 49.25 | \$ 18.00 | \$ 886.50 |
| Fort Dodge Telephone Co.—Ex. 6545—R. 417—T. 6—Real Estate \$51,683.00 | | | |
| Geo. B. Wheeler, Ft. Dodge, Iowa | | | |
| Calhoun | 4.50 | 500.00 | 2,250.00 |
| Webster | 154.25 | | 77,125.00 |
| Total | 158.75 | \$ 500.00 | \$ 79,375.00 |
| Fowler Telephone Co.—Ex. 865—R. 421—Real Estate \$2,000.00 | | | |
| W. H. Fowler, Pella, Iowa | | | |
| Mahaska | 9.00 | 283.15 | 2,548.35 |
| Marion | 35.00 | | 9,919.25 |
| Total | 44.00 | \$ 283.15 | \$ 12,467.60 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------------|------------------------|---------------------|
| Galva Telephone Exchange Co.—Ex. 155—R. 285—Real Estate \$2,572.00 | | | |
| M. M. Elk, Galva, Iowa | 13.00 | 28.10 | 365.30 |
| Buena Vista | 33.50 | | 941.35 |
| Cherokee | 53.50 | | 1,508.25 |
| Ida | 16.00 | | 449.60 |
| Sac | | | |
| Total | 116.00 | \$ 28.10 | \$ 3,259.60 |
| Garber Farmers Telephone Co.—Ex. 8—R. 64 | | | |
| Elmer C. Morley, Garber, Iowa | 29.75 | 11.90 | 354.03 |
| Clayton | | | |
| Garden City Telephone Co.—Ex. 10—R. 47 | | | |
| F. V. Beran, Garden City, Iowa | 24.00 | 15.00 | 360.00 |
| Hardin | | | |
| Garnaville Telephone Co.—Ex. 29—R. 30 | | | |
| Henry Schlake, Garnaville, Iowa | 16.00 | 22.00 | 352.00 |
| Clayton | | | |
| Genoa & Seymour Farmers Telephone Co.—Ex. 206—R. 282 | | | |
| J. C. Putman, Seymour, Iowa | 42.50 | 18.15 | 789.63 |
| Appanoose | 78.50 | | 1,424.78 |
| Wayne | | | |
| Total | 122.00 | \$ 18.15 | \$ 2,214.41 |
| George & Little Rock Telephone Line—Ex. 364—R. 598 | | | |
| —Real Estate \$10,672.00 | | | |
| A. H. Radloff, George, Iowa | 182.25 | 36.70 | 6,688.58 |
| Lyon | 30.00 | | 734.00 |
| Osceola | 14.00 | | 513.80 |
| Sioux | | | |
| Total | 216.25 | \$ 36.70 | \$ 7,936.38 |
| German American Telephone Co.—Ex. 83—R. 315—Real Estate \$1,600.00 | | | |
| John G. Sanders, Houghton, Iowa | 20.75 | 21.00 | 435.75 |
| Henry | 94.75 | | 1,989.75 |
| Lee | 4.25 | | 89.25 |
| Van Buren | | | |
| Total | 119.75 | \$ 21.00 | \$ 2,514.75 |
| Gilman Laurel Rural Telephone Co.—R. 44 | | | |
| Will F. Hafkey, Gilman, Iowa | 18.00 | 11.90 | 214.30 |
| Marshall | | | |
| Globe Telephone Co.—Ex. 40—R. 130—T. 1 | | | |
| W. M. Gannon, Bouton, Iowa | 35.00 | 13.50 | 472.50 |
| Boone | 30.00 | | 405.00 |
| Dallas | | | |
| Total | 65.00 | \$ 13.50 | \$ 877.50 |
| Goldfield Telephone Co.—Ex. 24—R. 289—Real Estate \$1,200.00 | | | |
| Chas. Troyer, Goldfield, Iowa | 20.75 | 39.20 | 813.40 |
| Humboldt | 70.25 | | 2,750.80 |
| Wright | | | |
| Total | 91.00 | \$ 39.20 | \$ 3,564.20 |
| Graettinger Telephone Co.—Ex. 224—R. 232—T. 2—Real Estate \$2,300.00 | | | |
| P. J. McCarty, Graettinger, Iowa | 37.00 | 32.00 | 1,206.30 |
| Emmet | 89.00 | | 2,901.40 |
| Palo Alto | | | |
| Total | 126.00 | \$ 32.00 | \$ 4,107.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|--------------|------------------------|---------------------|
| Grafton Rural Telephone Co.—R. 221 | | | |
| H. C. Miller, Grafton, Iowa | 17.00 | 13.50 | 229.50 |
| Mitchell | 59.00 | | 796.50 |
| Worth | | | |
| Total | 76.00 | 13.50 | 1,026.00 |
| Grand River Mutual Telephone Co.—R. 12 | | | |
| Elba Sheurnaker, Grand River, Iowa | 6.25 | 9.80 | 61.25 |
| Decatur | | | |
| Grandview Telephone Co.—Ex. 69—R. 119—Real Estate \$800.00 | | | |
| H. Gast, Grand View, Iowa | 55.00 | 10.40 | 572.00 |
| Louisa | | | |
| Grant Township Mutual Telephone Co.—Ex. 85—R. 150 | | | |
| —Real Estate \$390.00 | | | |
| Axel Westeen, Boxholm, Iowa | 55.00 | 24.45 | 1,344.75 |
| Boone | | | |
| Grafton Telephone Ass'n—Ex. 76—R. 130—Real Estate \$100.00 | | | |
| F. J. Diedrick, Grafton, Iowa | 1.50 | 15.40 | 7.77 |
| Cherokee | 31.50 | | 485.10 |
| O'Brien | 1.50 | | 23.10 |
| Plymouth | 50.75 | | 781.55 |
| Sioux | | | |
| Total | 84.25 | \$ 15.40 | \$ 1,297.45 |
| Gravity Mutual Telephone Exchange—Ex. 137—Real Estate \$800.00 | | | |
| C. A. Burwell, Gravity, Iowa | | | 450.00 |
| Taylor | | | |
| Grundy County Mutual Telephone Co.—Ex. 529—R. 92 | | | |
| —Real Estate \$7,500.00 | | | |
| Fred J. Frost, Grundy Center, Iowa | 19.25 | 364.30 | 7,012.78 |
| Grundy | | | |
| Gunder & Clermont Telephone Co.—Ex. 35—R. 98 | | | |
| G. L. Ostle, Clermont, Iowa | 19.00 | 19.45 | 379.28 |
| Clayton | 20.50 | | 308.78 |
| Payette | | | |
| Total | 40.00 | \$ 19.45 | \$ 778.01 |
| Guttenberg-Garnaville-Garber Farmers Tel. Co.—Ex. 12—R. 104 | | | |
| Wm. Rodenberg, Guttenberg, Iowa | 32.00 | 16.00 | 512.00 |
| Clayton | | | |
| Halbur Telephone Co.—Ex. 21—R. 70 | | | |
| John Schenkelberg, Halbur, Iowa | 23.00 | 20.20 | 464.00 |
| Carroll | | | |
| Hamburg & Madison Mutual Telephone Co.—R. 27 | | | |
| Geo. R. Green, Hamburg, Iowa | 16.00 | 11.00 | 176.00 |
| Fremont | | | |
| Hancock Telephone Co.—R. 235—Real Estate \$500.00 | | | |
| E. N. Case, Hancock, Iowa | 65.00 | 17.75 | 1,153.75 |
| Pottawattamie | | | |
| Hanlontown Co-operative Telephone Co.—Ex. 36—R. 54 | | | |
| —Real Estate \$500.00 | | | |
| C. H. Thompson, Hanlontown, Iowa | 20.50 | 21.10 | 432.45 |
| Worth | | | |
| Harcourt Mutual Telephone Co.—R. 150 | | | |
| Frank Youngdale, Harcourt, Iowa | 27.00 | 21.90 | 591.30 |
| Webster | | | |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Harlan & Avoca Telephone & Telegraph Co.—Ex. 1123 —R. 564—Real Estate \$5,251.66 | | | |
| M. Fretz, Harlan, Iowa | 71.75 | 82.45 | 5,915.79 |
| Pottawattamie | 161.00 | | 13,274.45 |
| Shelby | | | |
| Total..... | 232.75 | \$ 82.45 | \$ 19,190.24 |
| Harris Telephone Co.—Ex. 91—R. 137 | | | |
| O. F. Unz, Harris, Iowa | 6.00 | 23.35 | 140.10 |
| Dickinson | 51.50 | | 1,202.58 |
| Osceola | | | |
| Total..... | 57.50 | \$ 23.35 | \$ 1,342.68 |
| Hartley Telephone Exchange—Ex. 343—R. 89—Real Estate \$1,000.00 | | | |
| H. G. Williamson, Hartley, Iowa | 2.00 | 105.00 | 210.00 |
| Clay | 36.50 | | 3,852.50 |
| O'Brien | | | |
| Total..... | 38.50 | \$ 105.00 | \$ 4,062.50 |
| Haskins Mutual Telephone Co.—Ex. 23—R. 117 | | | |
| L. V. Hazen, Adair, Iowa | 53.00 | 13.43 | 711.79 |
| Washington | | | |
| Havelock Telephone Co.—Ex. 84—R. 184 | | | |
| Fred W. Maltzahn, Havelock, Iowa | 76.50 | 20.00 | 1,530.00 |
| Pocahontas | | | |
| Hawkeye Co-operative Telephone Co.—Ex. 150—R. 250 | | | |
| F. P. Boeckenhauer, Hawkeye, Iowa | 77.25 | 34.30 | 2,649.08 |
| Fayette | | | |
| Hawkeye Public Service Co.—Ex. 482—R. 159 | | | |
| L. H. Snyder, Orange City, Iowa | 2.00 | 150.00 | 300.00 |
| Plymouth | 34.50 | | 5,175.00 |
| Sioux | | | |
| Total..... | 36.50 | \$ 150.00 | \$ 5,475.00 |
| Hazleton Farmers Telephone Co.—Ex. 100—R. 215—Real Estate \$1,567.00 | | | |
| E. F. Latham, Hazleton, Iowa | 56.00 | 33.00 | 1,848.00 |
| Buchanan | | | |
| Hedrick Telephone Co.—Ex. 240—R. 255—T. 2 | | | |
| Viola Breon, Hedrick, Iowa | 8.00 | 51.25 | 410.00 |
| Jefferson | 53.00 | | 2,716.25 |
| Keokuk | 3.00 | | 153.75 |
| Mahaska | 6.00 | | 307.50 |
| Wapello | | | |
| Total..... | 70.00 | \$ 51.25 | \$ 3,587.50 |
| Henderson Telephone Co.—Ex. 72—R. 100 | | | |
| Arthur Phelps, Henderson, Iowa | 27.00 | 21.90 | 592.40 |
| Mills | 22.50 | | 477.00 |
| Montgomery | | | |
| Total..... | 49.50 | \$ 21.90 | \$ 1,069.40 |
| Henry County Telephone Co.—Ex. 380—R. 463—Real Estate \$3,775.42 | | | |
| F. W. Walter, New London, Iowa | 30.75 | 42.00 | 1,291.50 |
| Des Moines | 141.25 | | 5,982.50 |
| Henry | | | |
| Total..... | 172.00 | \$ 42.00 | \$ 7,274.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Highland Mutual Telephone Ass'n—R. 117—Real Estate \$1,000.00 | | | |
| O. J. Bull, Ottumwa, Iowa | 50.00 | 15.00 | 750.00 |
| Wapello | | | |
| Hospers Telephone Exchange—Ex. 130—R. 5 | | | |
| Jerry Raak, Jr., Hospers, Iowa | 4.50 | 224.44 | 1,009.98 |
| Sioux | | | |
| Hudson Mutual Telephone Co.—Ex. 75—R. 225—Real Estate \$500.00 | | | |
| W. D. Strayer, Hudson, Iowa | 54.00 | 27.80 | 1,501.30 |
| Black Hawk | 2.00 | | 50.00 |
| Grundy | | | |
| Total..... | 56.00 | \$ 27.80 | \$ 1,551.30 |
| Humeston Telephone Exchange Co.—Ex. 251—R. 9 | | | |
| H. W. Marks, Humeston, Iowa | 2.00 | 195.00 | 390.00 |
| Lucas | 11.00 | | 2,145.00 |
| Wayne | | | |
| Total..... | 13.00 | \$ 195.00 | \$ 2,535.00 |
| Hurmence Telephone Co.—Ex. 1147—R. 1309 | | | |
| Chas. R. Hurmence, Sumner, Iowa | 103.00 | 50.10 | 5,160.30 |
| Bremer | 270.00 | | 13,527.00 |
| Chickasaw | 96.00 | | 4,809.60 |
| Fayette | | | |
| Total..... | 469.00 | \$ 50.10 | \$ 23,496.90 |
| Huxley Mutual Telephone Co.—Ex. 83—R. 140 | | | |
| J. F. Kalsam, Huxley, Iowa | 12.00 | 21.43 | 257.16 |
| Polk | 45.00 | | 964.83 |
| Story | | | |
| Total..... | 57.00 | \$ 21.43 | \$ 1,221.99 |
| Ida County Telephone Co.—Ex. 545—R. 420—Real Estate \$2,500.00 | | | |
| Ed G. Bowman, Ida Grove, Iowa | 170.50 | 60.00 | 10,230.00 |
| Ida | | | |
| Imogene Telephone System—Ex. 50—R. 125—Real Estate \$300.00 | | | |
| C. J. Beckwith, Shenandoah, Iowa | 35.00 | 19.00 | 665.00 |
| Fremont | 8.00 | | 160.80 |
| Mills | 2.00 | | 39.20 |
| Page | | | |
| Total..... | 45.00 | \$ 19.00 | \$ 865.00 |
| Ingham Township Mutual Telephone Co.—Ex. 177—R. 225 | | | |
| S. G. Barlow, Dumont, Iowa | 94.00 | 13.10 | 1,231.40 |
| Butler | 37.00 | | 484.70 |
| Franklin | | | |
| Total..... | 131.00 | \$ 13.10 | \$ 1,716.10 |
| Interior Telephone Co.—Ex. 1541—R. 450—Real Estate \$7,500.00 | | | |
| G. L. Saunders, Grinnell, Iowa | 44.00 | 404.55 | 21,778.40 |
| Poweshiek | | | |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------------|------------------------|---------------------|
| Inter-State Telephone Co.—Ex. 1700—R. 2500—Real Estate \$17,167.21 | | | |
| J. R. Denkhoff, Dyersville, Iowa | | | |
| Clayton | 157.75 | 48.60 | 7,666.05 |
| Delaware | 108.25 | | 5,200.95 |
| Dubuque | 208.00 | | 13,024.80 |
| Fayette | 129.85 | | 6,310.71 |
| Jones | 50.50 | | 2,454.30 |
| Total | 714.35 | \$ 48.60 | \$ 34,717.41 |
| Iowa Electric Co.—Ex. 125—R. 15 | | | |
| W. H. McGrew, Cedar Rapids, Iowa | | | |
| Van Buren | 18.00 | 81.35 | 1,097.55 |
| Iowa Hilton Township Telephone Co.—Ex. 9—R. 174—Real Estate \$48.50 | | | |
| H. C. Ahrens, Conroy, Iowa | 48.50 | 20.90 | 1,013.05 |
| Jamaica Mutual Telephone Co.—Ex. 32—R. 125—Real Estate \$1,200.00 | | | |
| J. O. Thompson, Perry, Iowa | | | |
| Dallas | 13.50 | 15.90 | 214.05 |
| Greene | 10.75 | | 170.93 |
| Guthrie | 30.75 | | 622.02 |
| Total | 64.00 | \$ 15.90 | \$ 1,017.00 |
| Jasper County Telephone Co.—Ex. 2118—R. 423—T. 8 | | | |
| E. O. Korf, Newton, Iowa | | | |
| Jasper | 131.25 | 225.00 | 29,531.25 |
| Polk | 17.75 | | 3,904.75 |
| Poweshiek | 1.25 | | 861.05 |
| Total | 150.25 | \$ 225.00 | \$ 33,906.25 |
| Jefferson Mutual Telephone Co.—Ex. 94—R. 161 | | | |
| Bert Harlan, Menlo, Iowa | | | |
| Adair | 44.00 | 19.30 | 849.20 |
| Guthrie | 30.00 | | 579.00 |
| Total | 74.00 | \$ 19.30 | \$ 1,428.20 |
| Johnson Grove, Colo. & New Albin Telephone Co.—Ex. 53—R. 80—Real Estate \$1450 | | | |
| J. K. Dickinson, Colo., Iowa | | | |
| Story | 92.00 | 14.65 | 1,347.90 |
| Joke Telephone Co.—Ex. 29—R. 75 | | | |
| S. R. Torgerson, Joke, Iowa | | | |
| Winnebago | 5.75 | 10.15 | 58.36 |
| Worth | 71.75 | | 728.25 |
| Total | 77.50 | \$ 10.15 | \$ 786.61 |
| Jordan-Soldier Valley Telephone Co.—R. 214—Real Estate \$1,200.00 | | | |
| Clyde E. Dickinson, Soldier, Iowa | | | |
| Monona | 80.00 | 17.40 | 1,392.00 |
| Junction Mutual Telephone Co.—Ex. 296—R. 229—Real Estate \$3,160.00 | | | |
| O. B. Lafatet, Grand Junction, Iowa | | | |
| Boone | 13.00 | 49.40 | 642.20 |
| Greene | 81.50 | | 4,026.10 |
| Total | 94.50 | \$ 49.40 | \$ 4,668.30 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------------|------------------------|---------------------|
| Kelley Telephone Exchange—Ex. 20—R. 66 | | | |
| L. Stensland, Kelley, Iowa | | | |
| Boone | 6.25 | 16.35 | 102.19 |
| Story | 20.00 | | 827.00 |
| Total | 26.25 | \$ 16.35 | \$ 429.19 |
| Kensett Telephone Co.—Ex. 75—R. 150 | | | |
| H. F. Gray, Kensett, Iowa | | | |
| Worth | 58.00 | 20.80 | 1,206.40 |
| Keystone-Monmouth Telephone Co.—Ex. 40—R. 38 | | | |
| Mrs. E. R. Bristol, Monmouth, Iowa | | | |
| Jackson | 17.00 | 22.13 | 376.21 |
| Jones | 4.00 | | 88.52 |
| Total | 21.00 | \$ 22.13 | \$ 464.73 |
| Kilbuck Mutual Telephone Exchange—Ex. 101 | | | |
| Irving A. Irish, Kilbuck, Iowa | | | |
| Jasper | 24.75 | 21.15 | 523.45 |
| Kingsley Telephone Co.—Ex. 255—R. 345 | | | |
| G. A. Phelps, Kingsley, Iowa | | | |
| Cherokee | .02 | 33.65 | 1.01 |
| Plymouth | 115.00 | | 3,809.75 |
| Woodbury | 22.00 | | 740.80 |
| Total | 137.02 | \$ 33.65 | \$ 4,611.06 |
| Kiron Telephone Co.—R. 396 | | | |
| E. N. Sandstrom, Kiron, Iowa | | | |
| Crawford | 37.00 | 16.00 | 592.00 |
| Ida | 40.00 | | 840.00 |
| Sac | 43.00 | | 688.00 |
| Total | 120.00 | \$ 16.00 | \$ 1,920.00 |
| Koerner Telephone Co.—Ex. 95—R. 235 | | | |
| A. G. Koerner, Klemme, Iowa | | | |
| Cerro Gordo | 5.00 | 18.05 | 90.25 |
| Hancock | 95.00 | | 1,714.75 |
| Total | 100.00 | \$ 18.05 | \$ 1,805.00 |
| Lacoma Telephone Exchange—Ex. 130 | | | |
| A. H. Quiggle, Milo, Iowa | | | |
| Warren | 2.00 | 487.25 | 974.50 |
| Lamoni Telephone Co.—Ex. 325—R. 196—Real Estate \$1,500.00 | | | |
| R. M. Bowhry, Lamoni, Iowa | | | |
| Decatur | 55.00 | 63.40 | 3,487.00 |
| Ringgold | 15.00 | | 951.00 |
| Total | 70.00 | \$ 63.40 | \$ 4,438.00 |
| Lanesboro Mutual Telephone Co.—Ex. 84—R. 4—Real Estate \$1,500.00 | | | |
| J. D. Hinkley, Lanesboro, Iowa | | | |
| Carroll | 5.75 | 140.80 | 809.60 |
| Lanyon Mutual Telephone Co. No. 1—R. 95—Real Estate \$375.00 | | | |
| Oscar Kullberg, Lanyon, Iowa | | | |
| Greene | 8.50 | 15.85 | 134.73 |
| Webster | 22.50 | | 366.63 |
| Total | 31.00 | \$ 15.85 | \$ 491.33 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| La Porte City Farmers Mutual Telephone Co.—Ex. 460—R. 575—Real Estate \$4,300.00 | | | |
| A. P. Rahn, La Porte City, Iowa | | | |
| Benton | 52.50 | 44.30 | 2,332.00 |
| Black Hawk | 121.00 | | 5,420.50 |
| Buchanan | 1.50 | | 67.30 |
| Tama | 8.50 | | 380.80 |
| Total | 183.50 | \$ 44.30 | \$ 8,230.80 |
| Laurens & Curlew Telephone Co.—Ex. 28—R. 75 | | | |
| Ethel G. Easton, Curlew, Iowa | | | |
| Palo Alto | 35.00 | 15.00 | 525.00 |
| Pocahontas | 5.00 | | 75.00 |
| Total | 40.00 | \$ 15.00 | \$ 600.00 |
| Lawton Telephone Co.—Ex. 70—R. 185 | | | |
| Sophia Ludwig, Lawton, Iowa | | | |
| Plymouth | 10.50 | 19.00 | 199.50 |
| Woodbury | 67.00 | | 1,273.00 |
| Total | 77.50 | \$ 19.00 | \$ 1,472.50 |
| Ledyard Telephone Exchange—Ex. 42—R. 36 | | | |
| F. S. Jenks, Ledyard, Iowa | | | |
| Kossuth | 12.50 | 32.50 | 406.25 |
| Lehigh Telephone Co.—Ex. 123—R. 135—Real Estate \$1,800.00 | | | |
| M. Sweandenmann, Lehigh, Iowa | | | |
| Webster | 51.00 | 36.75 | 1,874.25 |
| Lena-Gowrie Mutual Telephone Co.—Ex. 278—R. 256 | | | |
| C. S. Strand, Gowrie, Iowa | | | |
| Calhoun | 3.00 | 45.80 | 137.40 |
| Webster | 83.00 | | 3,801.40 |
| Total | 86.00 | \$ 45.80 | \$ 3,938.80 |
| Leon & Lineville Telephone Co.—Ex. 810—R. 624—Real Estate \$2,300.00 | | | |
| R. R. Wilcox, Leon, Iowa | | | |
| Decatur | 261.75 | 37.45 | 9,802.54 |
| Wayne | 45.75 | | 1,713.34 |
| Total | 307.50 | \$ 37.45 | \$ 11,515.88 |
| Le Roy Telephone Co.—Ex. 25—R. 25 | | | |
| A. E. Hayden, Blairtown, Iowa | | | |
| Benton | 9.00 | 30.70 | 276.30 |
| Lester Telephone Line—Ex. 40—Real Estate \$1,500.00 | | | |
| Harry Schweneck, Lester, Iowa | | | |
| Lyon | 21.00 | 28.00 | 588.00 |
| Liberty Telephone Line—Ex. 326—R. 425—Real Estate \$50.00 | | | |
| J. A. Bobst, Mondamin, Iowa | | | |
| Harrison | 202.50 | 28.80 | 5,832.00 |
| Monona | 5.00 | | 144.00 |
| Total | 207.50 | \$ 28.80 | \$ 5,976.00 |
| Libertyville Telephone Co.—Ex. 100—R. 282—Real Estate \$2,000.00 | | | |
| B. E. Glatfelter, Libertyville, Iowa | | | |
| Jefferson | 85.00 | 23.66 | 2,010.25 |
| Van Buren | 12.00 | | 285.80 |
| Wapello | 3.00 | | 70.56 |
| Total | 100.00 | \$ 23.66 | \$ 2,366.61 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Lime Springs Telephone Exchange—Ex. 105—R. 33 | | | |
| T. D. Hughes, Lime Springs, Iowa | | | |
| Howard | 12.50 | 74.00 | 922.50 |
| Lincoln Mutual Telephone Co.—Ex. 800—R. 900 | | | |
| R. M. Wilson, Greenfield, Iowa | | | |
| Adair | 275.00 | 40.80 | 11,082.50 |
| Guthrie | 2.50 | | 100.75 |
| Madison | 1.00 | | 40.30 |
| Total | 278.50 | \$ 40.80 | \$ 11,223.55 |
| Lincoln No. 7 Telephone Co.—Ex. 10—R. 18 | | | |
| E. G. Merck, Guernsey, Iowa | | | |
| Iowa | 5.25 | 18.00 | 94.23 |
| Poweshiek | 3.25 | | 61.43 |
| Total | 8.50 | \$ 18.00 | \$ 100.66 |
| Lincoln Telephone Co.—Ex. 44—R. 152 | | | |
| H. L. Wenmark, Ridgeway, Iowa | | | |
| Winnebago | 42.75 | 24.10 | 1,030.25 |
| Logan Freeman Telephone Line—Ex. 42—R. 142 | | | |
| R. A. Blackhurst, Dickens, Iowa | | | |
| Clay | 40.00 | 21.45 | 858.00 |
| Lone Rock Telephone Co.—Ex. 38—R. 267 | | | |
| L. R. Roderick, Lone Rock, Iowa | | | |
| Kossuth | 72.00 | 19.95 | 1,436.40 |
| Lost Nation Telephone Co.—Ex. 136—R. 214 | | | |
| P. W. Dickman, Lost Nation, Iowa | | | |
| Clinton | 47.50 | 31.25 | 1,484.38 |
| Jackson | 18.00 | | 502.50 |
| Total | 65.50 | \$ 31.25 | \$ 2,046.88 |
| Luana-Monona Farmers Telephone Co.—Ex. 50—R. 313 | | | |
| J. A. Wirsching, Luana, Iowa | | | |
| Allamakee | 6.00 | 16.05 | 96.30 |
| Clayton | 72.00 | | 1,155.60 |
| Total | 78.00 | \$ 16.05 | \$ 1,251.90 |
| Lynnville Telephone Exchange—Ex. 115 | | | |
| A. L. Meredith, Lynnville, Iowa | | | |
| Jasper | 7.00 | 120.50 | 843.50 |
| Macedonia Telephone Co.—Ex. 90—R. 210—Real Estate \$950.00 | | | |
| Fern Bisbee, Macedonia, Iowa | | | |
| Mills | 3.50 | 20.70 | 72.45 |
| Pottawattamie | 80.25 | | 1,091.15 |
| Total | 83.75 | \$ 20.70 | \$ 1,738.63 |
| Malcom Central Telephone Exchange | | | |
| L. E. Maxfield, Malcom, Iowa | | | |
| Poweshiek | | | 500.00 |
| Mallard Telephone Co.—Ex. 105—R. 163 | | | |
| Dr. E. D. Beatty, Mallard, Iowa | | | |
| Palo Alto | 62.00 | 25.00 | 1,567.20 |
| Manilla Telephone Exchange—Ex. 228—R. 180—Real Estate \$400.00 | | | |
| James A. Innes, Sloan, Iowa | | | |
| Crawford | 61.00 | 48.20 | 2,940.20 |
| Shelby | 7.00 | | 287.40 |
| Total | 68.00 | \$ 48.20 | \$ 3,227.60 |

TAXABLE VALUATION OF

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Manly Telephone Co.—Ex. 48—R. 136 R. G. Mitchell, Manly, Iowa | 4.75 | 16.23 | 76.95 |
| Cerro Gordo | 55.25 | | 596.05 |
| Worth | | | |
| Total | 60.00 | \$ 16.23 | \$ 972.00 |
| Manning Telephone Co.—Ex. 440—R. 460—Real Estate \$7,913.66 Phil Zerwas, Manning, Iowa | 44.00 | 42.79 | 1,878.80 |
| Audubon | 75.00 | | 3,202.50 |
| Carroll | 50.00 | | 2,135.00 |
| Crawford | 40.00 | | 1,708.00 |
| Shelby | | | |
| Total | 209.00 | \$ 42.79 | \$ 8,924.30 |
| Marathon Telephone Co.—Ex. 145—R. 96 A. A. Wells, Marathon, Iowa | 40.00 | 38.25 | 1,530.00 |
| Buena Vista | 4.00 | | 153.00 |
| Clay | | | |
| Total | 44.00 | \$ 38.25 | \$ 1,683.00 |
| Marble Rock Telephone Exchange—Ex. 149—R. 236 W. C. Wilson, Marble Rock, Iowa | 1.00 | 24.45 | 24.45 |
| Cerro Gordo | 95.00 | | 2,278.85 |
| Floyd | | | |
| Total | 96.00 | \$ 24.45 | \$ 2,298.30 |
| Marcus Telephone Co.—Ex. 275—R. 155—Real Estate \$1,000.00 H. J. Holmers, Marcus, Iowa | 52.50 | 57.00 | 2,992.50 |
| Cherokee | 2.25 | | 128.25 |
| O'Brien | 11.25 | | 641.25 |
| Plymouth | | | |
| Total | 66.00 | \$ 57.00 | \$ 3,762.00 |
| Marcy Mutual Telephone Co.—Ex. 453—R. 533 Ben Treloar, Ogden, Iowa | 178.00 | 43.33 | 7,718.30 |
| Boone | | | |
| Marion County Farmers Mutual Telephone Co.—Ex. 40 R. 74—Real Estate \$1,000.00 H. Wheaton, Dallas, Iowa | 20.00 | 36.75 | 735.00 |
| Marion | | | |
| Marne & Elkhorn Telephone Co.—Ex. 374—R. 457—Real Estate \$3,050.00 H. Johnson, Elk Horn, Iowa | 133.50 | 29.65 | 3,963.28 |
| Audubon | 37.00 | | 1,081.05 |
| Cass | 4.00 | | 115.00 |
| Pottawattamie | 115.00 | | 3,409.75 |
| Shelby | | | |
| Total | 290.50 | \$ 29.65 | \$ 8,568.08 |
| Marshall Telephone Co.—Ex. 4886—R. 101—Real Estate \$23,734.68 H. J. Howe, Marshalltown, Iowa | 81.51 | 800.00 | 65,208.00 |
| Marshall | | | |
| Massena Independent Telephone Co.—Ex. 131—R. 204—T. 1—Real Estate \$1,500.00 C. McBride, Massena, Iowa | 5.00 | 26.95 | 134.75 |
| Adams | 37.00 | | 2,344.00 |
| Cass | | | |
| Total | 42.00 | \$ 26.95 | \$ 2,478.75 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Matlock Telephone Exchange—Ex. 14—R. 51—Real Estate \$500.00 J. H. Tuttle, Shelton, Iowa | 1.90 | 21.25 | 40.38 |
| Lyon | 22.50 | | 478.13 |
| Sioux | | | |
| Total | 24.40 | \$ 21.25 | \$ 518.51 |
| Maurice Mutual Telephone Co.—Ex. 71—R. 41—Real Estate \$1,500.00 J. L. Mierst, Maurice, Iowa | 14.00 | 63.60 | 890.40 |
| Sioux | | | |
| McCallsburg Independent Tel. Exchange—Ex. 68—R. 104—Real Estate \$3,500.00 A. M. Pinnie, McCallsburg, Iowa | 1.00 | 36.20 | 36.20 |
| Hardin | 30.00 | | 1,411.80 |
| Story | | | |
| Total | 40.00 | \$ 36.20 | \$ 1,448.00 |
| Mechanicsville Telephone Co.—Ex. 290—R. 221 H. E. Gibbont, Mechanicsville, Iowa | 117.00 | 36.10 | 4,213.70 |
| Cedar | 3.00 | | 108.30 |
| Jones | | | |
| Total | 120.00 | \$ 36.10 | \$ 4,322.00 |
| Melbourne Telephone Line—Ex. 101 E. G. Beye, Rhodes, Iowa | 16.50 | 44.00 | 726.00 |
| Marshall | | | |
| Melvin Telephone Exchange—Ex. 92—R. 238 H. M. Quiggle, Melvin, Iowa | 7.00 | 22.70 | 158.90 |
| O'Brien | 60.50 | | 1,377.05 |
| Oswego | | | |
| Total | 67.50 | \$ 22.70 | \$ 1,535.95 |
| Millville Farmers Telephone Co.—Ex. 5—R. 303 Geo. Becker, Turkey River, Iowa | 110.50 | 13.86 | 1,531.53 |
| Clayton | 4.50 | | 62.37 |
| Delaware | 9.00 | | 124.74 |
| Dubuque | | | |
| Total | 124.00 | \$ 13.86 | \$ 1,718.64 |
| Minburn Mutual Telephone Co.—Ex. 60—R. 288—Real Estate \$3,000.00 N. P. Black, Minburn, Iowa | 55.00 | 35.20 | 1,936.00 |
| Dallas | | | |
| Mingo Farmers Mutual Telephone Co.—Ex. 49—R. 75 C. W. Kimberly, Mingo, Iowa | 26.25 | 23.20 | 609.00 |
| Jasper | 2.25 | | 52.20 |
| Polk | | | |
| Total | 28.50 | \$ 23.20 | \$ 661.20 |
| Mississippi Valley Telephone Co.—Ex. 95—R. 323—Real Estate \$400.00 Fred H. Crow, Oxford, Iowa | 39.00 | 16.40 | 639.60 |
| Iowa | 88.50 | | 1,451.40 |
| Johnson | | | |
| Total | 127.50 | \$ 16.40 | \$ 2,091.00 |
| Monmouth Canton Telephone Co.—R. 29 Henry Krite, Monmouth, Iowa | 7.00 | 14.75 | 103.25 |
| Jackson | 2.25 | | 33.19 |
| Jones | | | |
| Total | 9.25 | \$ 14.75 | \$ 136.44 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Monroe Telephone Line—Ex. 285—R. 468—Real Estate \$2,000.00 | | | |
| J. D. Long, Monroe, Iowa | 78.00 | 41.26 | 3,218.28 |
| Jasper | 47.00 | | 1,939.22 |
| Marion | | | |
| Total | 125.00 | \$ 41.26 | \$ 5,157.50 |
| Montezuma Mutual Telephone Co.—Ex. 451—R. 394—Real Estate \$5,533.00 | | | |
| Harold W. Bone, Montezuma, Iowa | 5.00 | 58.35 | 291.75 |
| Mahaska | 129.50 | | 7,556.32 |
| Poweshiek | | | |
| Total | 134.50 | \$ 58.35 | \$ 7,848.07 |
| Moorland Mutual Telephone Co.—Ex. 25—R. 200—Real Estate \$300.00 | | | |
| Wm. Stanek, Ft. Dodge, Iowa | 87.00 | 14.00 | 1,270.20 |
| Webster | | | |
| Moravia Telephone Co.—Ex. 193—R. 4 | | | |
| Von W. Tracy, Moravia, Iowa | 22.25 | 73.25 | 1,629.81 |
| Appanoose | 3.25 | | 238.00 |
| Monroe | | | |
| Total | 25.50 | \$ 73.25 | \$ 1,867.81 |
| Moville Mutual Telephone Co.—Ex. 76—R. 425—Real Estate \$100.00 | | | |
| J. H. Spangler, Moville, Iowa | 162.00 | 15.55 | 2,519.10 |
| Woodbury | | | |
| Mt. Pleasant Telephone Co.—Ex. 1299—R. 468—Real Estate \$3,328.11 | | | |
| C. A. Gregg, Mt. Pleasant, Iowa | 194.25 | 106.15 | 20,619.64 |
| Henry | 1.50 | | 159.22 |
| Jefferson | | | |
| Total | 195.75 | \$ 106.15 | \$ 20,778.86 |
| Muscataine & Louisa County Mutual Telephone Co.—Ex. 400—R. 691—Real Estate \$4,000.00 | | | |
| Garry Stapp, Columbus Junction, Iowa | 178.00 | 31.90 | 5,678.20 |
| Louisa | 90.00 | | 2,871.00 |
| Muscataine | | | |
| Total | 268.00 | \$ 31.90 | \$ 8,549.20 |
| Musson Brothers Telephone Co.—Ex. 240—R. 275—Real Estate \$3,250.00 | | | |
| F. R. Musson, Atlantic, Iowa | 126.00 | 31.95 | 4,045.20 |
| Pottawattamie | | | |
| Mutual Telephone Co.—Ex. 334—R. 424—Real Estate \$2,379.94 | | | |
| G. De Mott, Sioux Center, Iowa | 155.00 | 37.85 | 5,866.75 |
| Sioux | | | |
| Mutual Telephone Co. of Mediapolis—Ex. 273—R. 763—Real Estate \$5,200.00 | | | |
| Arthur McDonald, Mediapolis, Iowa | 214.50 | 32.50 | 6,971.25 |
| Des Moines | 1.25 | | 40.63 |
| Louisa | | | |
| Total | 215.75 | \$ 32.50 | \$ 7,011.88 |
| Mutual Telephone Co. of Morning Sun—Ex. 280—R. 249 | | | |
| H. V. McChurkin, Morning Sun, Iowa | 19.50 | 36.50 | 711.75 |
| Des Moines | 1.00 | | 36.50 |
| Henry | 80.25 | | 3,257.63 |
| Louisa | | | |
| Total | 100.75 | \$ 36.50 | \$ 4,005.88 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Mutual Telephone Co. of Olds—Ex. 54—R. 226—Real Estate \$2,000.00 | | | |
| T. L. Russell, Winfield, Iowa | 54.00 | 29.40 | 1,587.60 |
| Henry | 1.00 | | 29.40 |
| Washington | | | |
| Total | 55.00 | \$ 29.40 | \$ 1,617.00 |
| Mutual Telephone Co. of Rolfe—Ex. 272—R. 263 | | | |
| J. H. Engel, Rolfe, Iowa | 4.50 | 35.45 | 159.53 |
| Palo Alto | 115.25 | | 4,085.61 |
| Pocahontas | | | |
| Total | 119.75 | \$ 35.45 | \$ 4,245.14 |
| Mutual Telephone Co. of Traer—Ex. 1536—R. 528—Real Estate \$12,970.00 | | | |
| J. P. Walters, Toledo, Iowa | 42.50 | 93.70 | 3,982.25 |
| Grundy | 167.75 | | 15,718.18 |
| Tama | | | |
| Total | 210.25 | \$ 93.70 | \$ 19,700.43 |
| Nevinsville Telephone Co.—R. 334—Real Estate \$4,000.00 | | | |
| E. P. Chapman, Prescott, Iowa | 58.25 | 17.70 | 1,031.02 |
| Adair | 62.75 | | 1,110.88 |
| Adams | 19.75 | | 349.58 |
| Union | | | |
| Total | 140.75 | \$ 17.70 | \$ 2,491.28 |
| Newhall Farmers Telephone Co.—Ex. 94—R. 134—Real Estate \$1,500.00 | | | |
| E. E. Stedman, Newhall, Iowa | 50.00 | 30.45 | 1,522.50 |
| Benton | | | |
| New Haven Telephone Line—Ex. 12—R. 124 | | | |
| Matt J. Fox, Osage, Iowa | 48.25 | 13.80 | 675.23 |
| Mitchell | | | |
| New Sharon Public Utility Co.—Ex. 257—R. 362—Real Estate \$800.00 | | | |
| L. A. Fritch, Albia, Iowa | 38.00 | 77.00 | 2,926.00 |
| Mahaska | 18.00 | | 1,386.00 |
| Poweshiek | | | |
| Total | 56.00 | \$ 77.00 | \$ 4,312.00 |
| New Telephone Co.—Ex. 796—R. 254 | | | |
| H. G. Conger, Des Moines, Iowa | .25 | 62.85 | 15.71 |
| Boone | 3.25 | | 204.26 |
| Dallas | 189.65 | | 11,919.50 |
| Greene | | | |
| Total | 193.15 | \$ 62.85 | \$ 12,139.47 |
| North Crystal Rural Telephone Co.—Ex. 10—R. 30 | | | |
| John Patgeia, Crystal Lake, Iowa | 4.50 | 14.00 | 63.70 |
| Hancock | 8.00 | | 116.80 |
| Winnebago | | | |
| Total | 12.50 | \$ 14.00 | \$ 182.50 |
| Northern Iowa Telephone Co.—Ex. 1104—R. 706—Real Estate \$6,420.93 | | | |
| H. G. Addie, Cresco, Iowa | 256.97 | 60.75 | 15,610.98 |
| Howard | 28.40 | | 1,723.30 |
| Mitchell | 8.12 | | 128.79 |
| Winnebago | | | |
| Total | 283.49 | \$ 60.75 | \$ 17,463.07 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| North Liberty Mutual Telephone Co.—Ex. 59—R. 156— Real Estate \$500.00 W. A. Potter, North Liberty, Iowa Johnson | 45.25 | 23.00 | 1,067.50 |
| North & South Viking Commercial Telephone Co. P. S. Langsve, Briceyn, Minn. Winnebago | | | 15.75 |
| Northwest Cedar Mutual Telephone Co.—Ex. 51—R. 39— Real Estate \$950.00 George Dodge, Larrabee, Iowa Cherokee | 29.00 | 25.50 | 739.50 |
| Northwestern Bell Telephone Co.—Ex. 185,071—R. 19,954— T. 6.6—Real Estate \$1,032,953.91 W. H. Buckingham, Omaha, Neb. | | | |
| Adair | 156.80 | 210.00 | 31,300.00 |
| Adams | 38.10 | | 7,620.00 |
| Allamakee | 198.29 | | 39,658.00 |
| Appanoose | 51.95 | | 10,390.00 |
| Audubon | 238.62 | | 47,724.00 |
| Benton | 108.40 | | 21,680.00 |
| Black Hawk | 274.03 | | 54,806.00 |
| Boone | 280.15 | | 56,030.00 |
| Bremner | 138.30 | | 27,660.00 |
| Buchanan | 173.05 | | 34,700.00 |
| Buena Vista | 483.88 | | 96,776.00 |
| Butler | 163.91 | | 32,782.00 |
| Calhoun | 114.35 | | 22,870.00 |
| Carroll | 218.85 | | 43,770.00 |
| Cass | 273.03 | | 54,780.00 |
| Cedar | 56.75 | | 11,350.00 |
| Cerro Gordo | 17.13 | | 3,426.00 |
| Cherokee | 903.35 | | 18,067.00 |
| Chickasaw | 129.70 | | 25,940.00 |
| Clarke | 85.15 | | 17,030.00 |
| Clayton | 341.05 | | 68,210.00 |
| Clinton | 233.35 | | 46,670.00 |
| Crawford | 89.05 | | 17,810.00 |
| Dallas | 429.80 | | 85,960.00 |
| Davis | 69.40 | | 13,880.00 |
| Decatur | 65.25 | | 13,050.00 |
| Delaware | 74.33 | | 14,866.00 |
| Des Moines | 267.12 | | 53,424.00 |
| Dubuque | 401.50 | | 80,300.00 |
| Payette | 228.73 | | 45,746.00 |
| Floyd | 57.50 | | 11,500.00 |
| Franklin | 219.51 | | 43,902.00 |
| Fremont | 216.80 | | 43,360.00 |
| Greene | 47.35 | | 9,470.00 |
| Grundy | 129.87 | | 25,974.00 |
| Guthrie | 85.85 | | 17,170.00 |
| Hamilton | 401.05 | | 80,210.00 |
| Hardin | 155.35 | | 31,070.00 |
| Harrison | 135.30 | | 27,060.00 |
| Henry | 49.33 | | 9,866.00 |
| Howard | 34.50 | | 6,900.00 |
| Humboldt | 512.88 | | 102,576.00 |
| Iowa | 69.70 | | 13,940.00 |
| Jackson | 35.00 | | 7,000.00 |
| Jasper | 129.79 | | 25,958.00 |
| Jefferson | 248.10 | | 49,620.00 |
| Johnson | 39.40 | | 7,880.00 |
| Jones | 129.07 | | 25,814.00 |
| Kearney | 388.45 | | 77,690.00 |
| Kossuth | 88.50 | | 17,700.00 |
| Lee | 46.30 | | 9,260.00 |
| Lincoln | 157.05 | | 31,410.00 |
| Louis | 365.18 | | 73,036.00 |
| Lucas | 67.15 | | 13,430.00 |
| Lyon | 32.55 | | 6,510.00 |
| | 24.83 | | 4,966.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|------------------|------------------------|------------------------|
| Madison | 463.90 | | 80,780.00 |
| Mahaska | 59.10 | | 11,820.00 |
| Marion | 35.10 | | 7,020.00 |
| Marshall | 77.50 | | 15,500.00 |
| Mills | 436.29 | | 87,240.00 |
| Monona | 332.75 | | 70,550.00 |
| Monroe | 52.00 | | 10,400.00 |
| Montgomery | 26.55 | | 5,310.00 |
| Muscatine | 149.65 | | 29,930.00 |
| O'Brien | 26.65 | | 5,330.00 |
| Page | 167.05 | | 33,410.00 |
| Plymouth | 315.07 | | 63,014.00 |
| Pocahontas | 322.03 | | 64,406.00 |
| Polk | 871.65 | | 174,330.00 |
| Pottawattamie | 709.70 | | 141,940.00 |
| Poweshiek | 51.30 | | 10,260.00 |
| Ringold | 75.95 | | 15,190.00 |
| Sac | 106.40 | | 21,280.00 |
| Scott | 204.29 | | 40,858.00 |
| Shelby | 54.50 | | 10,900.00 |
| Sioux | 443.15 | | 88,630.00 |
| Story | 108.17 | | 21,634.00 |
| Tama | 49.40 | | 9,880.00 |
| Taylor | 70.65 | | 14,130.00 |
| Union | 70.40 | | 14,080.00 |
| Van Buren | 52.30 | | 10,460.00 |
| Wapello | 233.30 | | 46,660.00 |
| Warren | 371.75 | | 74,350.00 |
| Washington | 75.35 | | 15,070.00 |
| Wayne | 108.24 | | 21,648.00 |
| Webster | 146.92 | | 29,384.00 |
| Winnebago | 148.85 | | 29,770.00 |
| Woodbury | 480.00 | | 96,000.00 |
| Wright | 172.45 | | 34,490.00 |
| Total | 16,703.28 | \$ 200.00 | \$ 3,840,666.00 |
| Northwestern Light & Power Co.—Ex. 73—R. 31—Real Estate \$650.00 C. S. Woodward, Cedar Rapids, Iowa Monona | 23.00 | 34.10 | 784.39 |
| Northwestern Telephone Co.—Ex. 98—R. 458—Real Estate \$1,500.00 J. G. Sanders, Houghton, Iowa Lee Van Buren | 158.50 4.50 | 21.40 | 3,346.10 96.80 |
| Total | 161.00 | \$ 21.40 | \$ 3,442.90 |
| Norway Farmers Union Telephone Co.—Ex. 24—R. 128— Real Estate \$500.00 G. N. Johnson, Leland, Iowa Winnebago | 52.00 | 17.35 | 902.20 |
| Norway Rural Telephone Co.—Ex. 128—R. 288—Real Estate \$4,502.00 L. J. Hockerson, Kanawha, Iowa Hancock Wright | 73.75 45.00 | 27.50 | 2,050.25 1,195.40 |
| Total | 118.75 | \$ 27.50 | \$ 3,245.65 |
| Numa Mutual Telephone Co.—Ex. 25—R. 56—Real Estate \$600.00 B. F. Bradley, Numa, Iowa Appanoose | 64.00 | 11.20 | 716.80 |
| Oakland Telephone Co.—Ex. 375—R. 358—Real Estate \$2,500.00 R. F. Davis, Oakland, Iowa Pottawattamie | 184.00 | 43.65 | 8,049.10 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Oakville Mutual Telephone Co.—Ex. 336—R. 276—Real Estate \$2,250.00 | | | |
| R. R. Hunt, Oakville, Iowa | 51.30 | 29.40 | 2,021.22 |
| Des Moines | 85.70 | | 3,376.38 |
| Louisa | | | |
| Total | 137.00 | \$ 30.40 | \$ 5,397.80 |
| Ocheyedan Automatic Telephone Co.—Ex. 135—R. 229— | | | |
| J. W. Johnson, Ocheyedan, Iowa | | | |
| Oscola | 98.50 | 23.45 | 2,309.85 |
| Onslow Mutual Telephone Co.—Ex. 46—R. 104 | | | |
| Geo. H. Paulsen, Onslow, Iowa | | | |
| Jones | 35.00 | 22.90 | 801.50 |
| Oran Mutual Telephone Co.—Ex. 11—R. 125—Real Estate \$2,000.00 | | | |
| A. C. Harms, Oran, Iowa | | | |
| Bremer | 25.00 | 29.50 | 737.50 |
| Payette | 17.00 | | 501.50 |
| Total | 42.00 | \$ 29.50 | \$ 1,239.00 |
| Oskaloosa Home Telephone Co.—Ex. 3670—Real Estate \$14,360.00 | | | |
| R. B. Johnson, Omaha, Neb. | | | |
| Mahaska | 84.75 | 500.00 | 42,375.00 |
| Marion | 5.25 | | 2,625.00 |
| Total | 90.00 | \$ 500.00 | \$ 45,000.00 |
| Otley Telephone Co.—Ex. 20—R. 150—Real Estate \$700.00 | | | |
| T. H. Kaldenberg, Otley, Iowa | | | |
| Marion | 30.00 | 25.66 | 769.80 |
| Oxford Junction Telephone Co.—Ex. 112—R. 90 | | | |
| A. E. Hodoval, Oxford Junction, Iowa | | | |
| Jones | 25.00 | 46.35 | 1,267.80 |
| Pacific Junction Mutual Telephone Line—Ex. 55—R. 59 | | | |
| Mrs. L. A. Russell, Pacific Junction, Iowa | | | |
| Mills | 24.50 | 27.10 | 663.95 |
| Paint Creek Farmers Telephone Co.—Ex. 47—R. 710—Real Estate \$1,500.00 | | | |
| H. G. Hagen, Waukon, Iowa | | | |
| Allamakee | 324.00 | 12.70 | 4,114.80 |
| Paton Mutual Telephone Exchange—Ex. 126—R. 236 | | | |
| Karle C. Latta, Paton, Iowa | | | |
| Greene | 89.25 | 24.80 | 2,213.40 |
| Webster | .75 | | 18.60 |
| Total | 90.00 | \$ 24.80 | \$ 2,232.00 |
| Peoples Co-operative Telephone Co.—Ex. 213—R. 300—Real Estate \$3,400.00 | | | |
| A. L. McKinnon, Aurelia, Iowa | | | |
| Buena Vista | 18.00 | 42.50 | 765.00 |
| Cherokee | 78.00 | | 3,315.00 |
| Total | 96.00 | \$ 42.50 | \$ 4,080.00 |
| Peoples Telephone Co.—Ex. 435—R. 400—Real Estate \$4,500.00 | | | |
| Harry C. Graves, Madrid, Iowa | | | |
| Boone | 110.00 | 50.80 | 5,588.00 |
| Dallas | 15.00 | | 762.00 |
| Polk | 26.00 | | 1,320.80 |
| Story | 1.00 | | 50.80 |
| Total | 152.00 | \$ 50.80 | \$ 7,721.60 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Peoples Telephone Co.—Ex. 975—R. 40 | | | |
| T. J. Dupius, Sigourney, Iowa | 73.25 | 158.45 | 11,606.48 |
| Keokuk | 9.00 | | 1,426.00 |
| Washington | | | |
| Total | 82.25 | \$ 158.45 | \$ 13,032.51 |
| Persia Mutual Telephone Co.—Ex. 98—R. 202—Real Estate \$3,000.00 | | | |
| Richard Mix, Persia, Iowa | | | |
| Harrison | 72.00 | 28.80 | 2,073.60 |
| Peru Telephone Co.—Ex. 59—R. 25 | | | |
| C. M. Hiatt, East Peru, Iowa | | | |
| Madison | 19.75 | 29.00 | 572.75 |
| Piehn, H. L. Telephone Lines Nos. 3, 5, 6, 7 & 12—Ex. 41—R. 139 | | | |
| H. L. Piehn, Alta Vista, Iowa | | | |
| Chickasaw | 26.75 | 19.60 | 524.30 |
| Floyd | .50 | | 9.80 |
| Howard | 22.50 | | 441.00 |
| Total | 49.75 | \$ 19.60 | \$ 975.10 |
| Pierson Telephone Line—Ex. 133—R. 228 | | | |
| G. H. Hatfield, Pierson, Iowa | | | |
| Cherokee | 29.75 | 25.00 | 743.75 |
| Plymouth | 5.50 | | 137.50 |
| Woodbury | 42.50 | | 1,062.50 |
| Total | 77.75 | \$ 25.00 | \$ 1,943.75 |
| Pilot Mound Farmers Mutual Telephone Co.—Ex. 38—R. 108 | | | |
| M. O. Chopptall, Pilot Mound, Iowa | | | |
| Boone | 42.75 | 18.10 | 773.78 |
| Pleasanton Telephone Line—Ex. 30—R. 130 | | | |
| Lucile Painter, Pleasanton, Iowa | | | |
| Deatur | 25.00 | 28.00 | 700.00 |
| Pleasant Plain Telephone Co.—R. 225—Real Estate \$1,600.00 | | | |
| H. L. Clarke, East Pleasant Plain, Iowa | | | |
| Jefferson | 41.00 | 26.90 | 1,102.90 |
| Washington | 2.00 | | 53.80 |
| Total | 43.00 | \$ 26.90 | \$ 1,156.70 |
| Pleasant Ridge Telephone Co.—Ex. 17—R. 75—Real Estate \$285.00 | | | |
| I. E. Laveley, Coln, Iowa | | | |
| Page | 26.75 | 21.00 | 561.75 |
| Pleasant Ridge Telephone Co.—Ex. 199—R. 329 | | | |
| Wilbur Buddenburgh, Castalia, Iowa | | | |
| Allamakee | 3.00 | 16.60 | 49.80 |
| Payette | 102.75 | | 1,705.65 |
| Winnebago | 87.25 | | 1,448.35 |
| Total | 193.00 | \$ 16.60 | \$ 3,203.80 |
| Plover Mutual Telephone Co.—Ex. 75—R. 95—Real Estate \$200.00 | | | |
| P. J. Shaw, Plover, Iowa | | | |
| Pocahontas | 28.00 | 32.00 | 896.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Plymouth County Telephone Co.—Ex. 1532—R. 834—Real Estate \$5,771.00 | | | |
| O. L. Loudenslager, Le Mars, Iowa | 271.50 | 88.00 | 23,862.00 |
| Plymouth | 5.50 | | 308.00 |
| Sioux | | | |
| Total | 275.00 | \$ 88.00 | \$ 24,200.00 |
| Plymouth Telephone Co.—Ex. 112—R. 136—Real Estate \$500.00 | | | |
| C. S. Molsberry, Plymouth, Iowa | 27.00 | 35.25 | 951.75 |
| Cerro Gordo | 29.00 | | 705.00 |
| Worth | | | |
| Total | 47.00 | \$ 35.25 | \$ 1,656.75 |
| Polk City Telephone Co.—R. 169 | | | |
| J. G. Leach, Polk City, Iowa | 51.50 | 14.00 | 721.00 |
| Polk | | | |
| Pomeroy, Palmer Mutual Telephone Co.—Ex. 51—T. 1—R. 42—Real Estate \$1,000.00 | | | |
| W. H. Westphal, Palmer, Iowa | | | |
| Calhoun | 8.75 | 17.35 | 151.81 |
| Pocahontas | 148.25 | | 2,572.14 |
| Total | 157.00 | \$ 17.35 | \$ 2,723.95 |
| Postville Farmers Telephone Co.—Ex. 128—R. 278 | | | |
| A. F. Foels, Postville, Iowa | | | |
| Allamakee | 53.75 | 20.05 | 1,077.89 |
| Clayton | 35.00 | | 701.75 |
| Fayette | 7.00 | | 140.35 |
| Winnebago | 15.00 | | 300.75 |
| Total | 110.75 | \$ 20.05 | \$ 2,220.54 |
| Prairie Valley Telephone Co.—Ex. 10—R. 30 | | | |
| Geo. Kimm, West, Iowa | | | |
| Benton | 14.00 | 13.10 | 183.40 |
| Iowa | 6.00 | | 78.60 |
| Total | 20.00 | \$ 13.10 | \$ 262.00 |
| Prescott Mutual Telephone Co.—Ex. 72—R. 172—Real Estate \$1,200.00 | | | |
| W. E. Keefer, Prescott, Iowa | | | |
| Adams | 45.00 | 29.00 | 1,322.00 |
| Preston Telephone Co.—Ex. 198—R. 400—Real Estate \$1,900.00 | | | |
| Fred Burmeister, Preston, Iowa | | | |
| Clinton | 34.00 | 30.70 | 1,043.80 |
| Jackson | 94.00 | | 2,858.80 |
| Total | 128.00 | \$ 30.70 | \$ 3,029.60 |
| Pringhar Telephone Exchange—Ex. 250—R. 15—Real Estate \$3,000.00 | | | |
| D. C. Peck, Pringhar, Iowa | | | |
| O'Brien | | | 2,500.00 |
| Princeton Telephone Exchange—Ex. 50—R. 5 | | | |
| Mrs. S. R. Fulton, Princeton, Iowa | | | |
| Scott | 3.00 | 108.50 | 324.90 |
| Protivin Telephone Co.—R. 390 | | | |
| J. A. Dostal, Protivin, Iowa | | | |
| Chickasaw | 46.75 | 15.40 | 719.95 |
| Fayette | 3.00 | | 46.20 |
| Howard | 25.75 | | 206.55 |
| Winnebago | 46.75 | | 719.95 |
| Total | 122.25 | \$ 15.40 | \$ 1,882.65 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Providence Township Mutual Telephone Co.—Ex. 72—R. 175—Real Estate \$300.00 | | | |
| L. A. Miller, New Providence, Iowa | | | |
| Hardin | 55.00 | 22.25 | 1,223.75 |
| Marshall | 2.00 | | 44.00 |
| Total | 57.00 | \$ 22.25 | \$ 1,268.25 |
| Quasqueton Telephone Co.—Ex. 59 | | | |
| Ralph A. Kimball, Quasqueton, Iowa | | | |
| Buchanan | 30.00 | 15.40 | 462.00 |
| Ralston Telephone Co.—Ex. 47—R. 96—Real Estate \$1,000.00 | | | |
| G. W. Hobbs, Glidden, Iowa | | | |
| Carroll | 19.00 | 34.00 | 646.00 |
| Greene | 6.00 | | 204.00 |
| Total | 25.00 | \$ 34.00 | \$ 850.00 |
| Readlyn Telephone Co.—Ex. 84—R. 224 | | | |
| J. J. Schumacher, Readlyn, Iowa | | | |
| Black Hawk | 10.75 | 18.35 | 197.26 |
| Bremer | 74.50 | | 1,867.08 |
| Total | 85.25 | \$ 18.35 | \$ 1,564.34 |
| Reasnor Mutual Telephone Ass'n—Ex. 61—R. 211 | | | |
| Ruby Martin, Reasnor, Iowa | | | |
| Jasper | 77.00 | 18.55 | 1,412.95 |
| Remsen-Alton-Granville Telephone Co.—Ex. 481—R. 410—Real Estate \$956.00 | | | |
| Peter Eulberg, Remsen, Iowa | | | |
| Plymouth | 156.00 | 30.70 | 5,306.25 |
| Sioux | 27.50 | | 1,080.15 |
| Total | 162.50 | \$ 30.70 | \$ 6,456.38 |
| Rhodes Telephone Exchange—Ex. 76—R. 15 | | | |
| E. G. Beve, Rhodes, Iowa | | | |
| Marshall | 0.50 | 60.20 | 571.90 |
| Richland Telephone Co.—Ex. 225—R. 190 | | | |
| D. C. Phillips, Grinnell, Iowa | | | |
| Jefferson | 15.25 | 58.55 | 892.80 |
| Keokuk | 32.75 | | 1,917.51 |
| Washington | 7.00 | | 469.55 |
| Total | 55.00 | \$ 58.55 | \$ 2,280.25 |
| Ringsted Telephone Co.—R. 280—Real Estate \$2,500.00 | | | |
| H. J. Fink, Ringsted, Iowa | | | |
| Emmet | 88.00 | 20.15 | 1,773.20 |
| Rose Valley Telephone Co.—R. 75 | | | |
| Frank Bahl, Durango, Iowa | | | |
| Dubuque | 25.00 | 11.70 | 292.50 |
| Royal Telephone Co.—Ex. 80—R. 185—Real Estate \$2,500.00 | | | |
| Frank Huss, Royal, Iowa | | | |
| Clay | 97.00 | 19.50 | 1,891.50 |
| O'Brien | 2.50 | | 48.75 |
| Total | 99.50 | \$ 19.50 | \$ 1,940.25 |
| Ruthven Telephone Co.—Ex. 203—R. 275 | | | |
| H. A. Wagner, Ruthven, Iowa | | | |
| Clay | 49.00 | 33.00 | 1,617.00 |
| Palo Alto | 57.00 | | 1,881.00 |
| Total | 106.00 | \$ 33.00 | \$ 3,498.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Southeastern Iowa Telephone Exchange—Ex. 66—R. 246—Real Estate \$1,500.00 | | | |
| W. H. Shank, Packwood, Iowa | | | |
| Jefferson | 67.50 | 23.25 | 1,560.38 |
| Keokuk | 2.00 | | 46.50 |
| Wapello | 1.00 | | 23.25 |
| Total | 70.50 | \$ 23.25 | \$ 1,630.13 |
| Southeastern Telephone Co.—Ex. 19—R. 192—Real Estate \$700.00 | | | |
| J. G. Sanders, Houghton, Iowa | | | |
| Lee | 70.00 | 16.65 | 1,165.50 |
| Total | 70.00 | | |
| South "L" Telephone Line—R. 4 | | | |
| Wm. Helmkamp, Lidderdale, Iowa | | | |
| Carroll | 3.31 | 12.00 | 39.72 |
| Total | 3.31 | | |
| Southwest Lincoln Telephone Co.—Ex. 9—R. 28 | | | |
| Peter Voogen, Rake, Iowa | | | |
| Kossuth | .50 | 20.80 | 10.40 |
| Winnebago | 7.50 | | 156.00 |
| Total | 8.00 | \$ 20.80 | \$ 166.40 |
| Springville Telephone Co.—Ex. 160 | | | |
| Fred G. Hunte, Springville, Iowa | | | |
| Linn | 3.00 | 106.65 | 319.95 |
| Total | 3.00 | | |
| Stacyville Telephone Exchange Co.—Ex. 84—R. 317 | | | |
| Peter Halbach, Stacyville, Iowa | | | |
| Mitchell | 105.00 | 18.50 | 1,942.50 |
| Total | 105.00 | | |
| Steamboat Rock Telephone Exchange—Ex. 101—R. 8 | | | |
| E. W. Noyes, Steamboat Rock, Iowa | | | |
| Hardin | 3.50 | 226.60 | 793.10 |
| Total | 3.50 | | |
| Story City Telephone Co.—Ex. 288—R. 64—Real Estate \$600.00 | | | |
| F. M. Boardman, Nevada, Iowa | | | |
| Hamilton | 1.75 | 129.65 | 226.89 |
| Story | 23.50 | | 3,046.78 |
| Total | 25.25 | \$ 129.65 | \$ 3,273.67 |
| Story County Independent Telephone Co.—Ex. 1331—R. 719—Real Estate \$21,900.00 | | | |
| F. M. Boardman, Nevada, Iowa | | | |
| Hamilton | 10.00 | 50.00 | 500.00 |
| Polk | 26.50 | | 2,120.00 |
| Story | 287.00 | | 22,900.00 |
| Total | 323.50 | \$ 80.00 | \$ 25,880.00 |
| Stratford Mutual Telephone Co.—Ex. 166—R. 272—Real Estate \$3,500.00 | | | |
| John Quinn, Stratford, Iowa | | | |
| Boone | 8.75 | 32.45 | 283.94 |
| Hamilton | 59.00 | | 1,914.55 |
| Webster | 35.75 | | 1,160.09 |
| Total | 103.50 | \$ 32.45 | \$ 3,358.58 |
| Sully Mutual Telephone Ass'n—Ex. 86—R. 244—Real Estate \$1,500.00 | | | |
| A. M. Boat, Sully, Iowa | | | |
| Jasper | 60.00 | 26.00 | 1,560.00 |
| Marion | 10.00 | | 260.00 |
| Total | 70.00 | \$ 26.00 | \$ 1,820.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Tama Telephone Co.—Ex. 638—R. 14 | | | |
| Wm. S. Gallagher, Tama, Iowa | | | |
| Marshall | 2.00 | 263.50 | 527.00 |
| Tama | 26.00 | | 6,851.00 |
| Total | 28.00 | \$ 263.50 | \$ 7,378.00 |
| Templeton Telephone Co.—Ex. 76—R. 278 | | | |
| John Bierie, Templeton, Iowa | | | |
| Andubon | 2.00 | 25.15 | 50.30 |
| Carroll | 66.00 | | 1,669.90 |
| Total | 68.00 | \$ 25.15 | \$ 1,710.20 |
| Terrill Telephone Co.—Ex. 75—R. 150—T. 1 | | | |
| Max Miller, Terrill, Iowa | | | |
| Clay | 6.25 | 15.65 | 97.81 |
| Dickinson | 72.75 | | 1,138.54 |
| Emmet | 3.75 | | 58.69 |
| Palo Alto | .50 | | 7.83 |
| Total | 83.25 | \$ 15.65 | \$ 1,302.87 |
| Titonka Telephone Co.—Ex. 131—R. 28—Real Estate \$4,000.00 | | | |
| Mrs. J. C. Newville, Titonka, Iowa | | | |
| Kossuth | 11.00 | 170.89 | 1,878.80 |
| Total | 11.00 | | |
| Toledo Telephone Co.—Ex. 543—Real Estate \$450.00 | | | |
| L. A. Fritsch, Albion, Iowa | | | |
| Tama | 19.75 | 313.90 | 6,198.28 |
| Total | 19.75 | | |
| Tri-City Telephone Co.—Ex. 2076—R. 89—T. 7—Real Estate \$23,900.00 | | | |
| F. G. Hansen, Clinton, Iowa | | | |
| Cedar | .50 | 262.30 | 131.15 |
| Clinton | 120.50 | | 31,007.15 |
| Total | 121.00 | \$ 262.30 | \$ 31,138.30 |
| Troy Telephone Co.—Ex. 36—R. 156—Real Estate \$600.00 | | | |
| L. L. Connor, Troy, Iowa | | | |
| Davis | 35.00 | 23.75 | 831.25 |
| Van Buren | 10.00 | | 237.50 |
| Total | 45.00 | \$ 23.75 | \$ 1,068.75 |
| Union Dale Telephone Co.—Ex. 135—R. 238—Real Estate \$550.00 | | | |
| Floyd Steele, Riverside, Iowa | | | |
| Johnson | 14.75 | 22.95 | 338.51 |
| Washington | 80.75 | | 2,082.71 |
| Total | 105.50 | \$ 22.95 | \$ 2,421.22 |
| Union Township Mutual Telephone Co.—Ex. 43—R. 166—Real Estate \$400.00 | | | |
| Howard McDonald, Cromwell, Iowa | | | |
| Adams | 27.00 | 21.20 | 572.00 |
| Union | 12.00 | | 254.40 |
| Total | 39.00 | \$ 21.20 | \$ 826.40 |
| United Farmers Telephone Co.—Ex. 114—R. 293—Real Estate \$2,900.00 | | | |
| J. W. Plick, Everly, Iowa | | | |
| Clay | 80.50 | 22.25 | 1,801.88 |
| Dickinson | 15.50 | | 344.88 |
| Total | 106.00 | \$ 22.25 | \$ 2,146.76 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Vail Telephone Co.—Ex. 154—R. 216—Real Estate \$4,800.00 | | | |
| W. M. Byrnes, Vail, Iowa | | | |
| Crawford | 100.00 | 31.50 | 3,150.00 |
| Van Buren County Mutual Telephone Co.—Ex. 667—R. 919—Real Estate \$2,600.00 | | | |
| D. R. Hornbaker, Bonaparte, Iowa | | | |
| Jefferson | 18.00 | 35.80 | 644.40 |
| Van Buren | 353.00 | | 12,637.40 |
| Total | 571.00 | \$ 35.80 | \$ 13,281.80 |
| Vancleve Mutual Telephone Line—Ex. 10—Real Estate \$1,175.00 | | | |
| F. W. Tigges, Vancleve, Iowa | | | |
| Marshall | | | 272.50 |
| Van Wert Rural Telephone Co.—Ex. 115—R. 196—T. 2—Real Estate \$300.00 | | | |
| J. B. Moon, Van Wert, Iowa | | | |
| Clarke | 5.50 | 24.45 | 134.48 |
| Decatur | 70.75 | | 1,876.54 |
| Total | 82.25 | \$ 24.45 | \$ 2,011.02 |
| Villisca Farmers Mutual Telephone Exchange—Ex. 350—R. 550 | | | |
| John Mullen, Villisca, Iowa | | | |
| Montgomery | 178.75 | 28.63 | 5,117.01 |
| Page | 31.00 | | 887.53 |
| Taylor | 8.00 | | 229.04 |
| Total | 217.75 | \$ 28.63 | \$ 6,234.13 |
| Vincent Telephone Co.—Ex. 50—R. 325—Real Estate \$2,400.00 | | | |
| R. P. Keith, Vincent, Iowa | | | |
| Humboldt | 35.00 | 20.65 | 797.09 |
| Webster | 65.90 | | 1,369.54 |
| Wright | 1.50 | | 30.98 |
| Total | 100.00 | \$ 20.65 | \$ 2,188.61 |
| Voorhies Co-Operative Telephone Co.—Ex. 6—R. 139—Real Estate \$500.00 | | | |
| O. Harris, Voorhies, Iowa | | | |
| Black Hawk | 72.00 | 6.20 | 446.40 |
| Grundy | 4.00 | | 24.80 |
| Total | 76.00 | \$ 6.20 | \$ 471.20 |
| Walcott Mutual Telephone Line—Ex. 31—R. 97—Real Estate \$1,300.00 | | | |
| H. P. Soenke, Walcott, Iowa | | | |
| Muscatine | 9.00 | 24.20 | 217.80 |
| Scott | 29.00 | | 701.80 |
| Total | 38.00 | \$ 24.20 | \$ 919.60 |
| Wallingford Telephone Co.—R. 185 | | | |
| J. H. Morrin, Wallingford, Iowa | | | |
| Emmet | 70.00 | 15.85 | 1,109.50 |
| Walnut Telephone Co.—Ex. 250—R. 250 | | | |
| Otto Matthies, Walnut, Iowa | | | |
| Pottawattamie | 64.00 | 50.85 | 3,254.40 |
| Shelby | 8.00 | | 408.80 |
| Total | 72.00 | \$ 50.85 | \$ 3,663.20 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|----------|------------------------|---------------------|
| Washington Farmers Mutual Telephone Co.—Ex. 15—R. 61 | | | |
| Emma A. Efferding, Bellevue, Iowa | | | |
| Jackson | 27.00 | 15.25 | 411.75 |
| Washington Telephone Co.—Ex. 1820—R. 358—Real Estate \$18,391.00 | | | |
| Loyd F. Morrison, Washington, Iowa | | | |
| Washington | 182.50 | 167.80 | 27,267.50 |
| Wayland Telephone Co.—Ex. 214—R. 294—Real Estate \$1,500.00 | | | |
| Louise Imhoff, Wayland, Iowa | | | |
| Henry Washington | 52.00 | 46.00 | 2,392.00 |
| | 29.00 | | 1,334.00 |
| Total | 81.00 | \$ 46.00 | \$ 3,726.00 |
| Webb Telephone Co.—R. 225 | | | |
| Lilly McLaughlin, Webb, Iowa | | | |
| Clay | 71.00 | 13.85 | 983.35 |
| Palo Alto | 2.00 | | 27.70 |
| Total | 73.00 | \$ 13.85 | \$ 1,011.05 |
| West Bend Telephone Co.—Ex. 144—R. 261—Real Estate \$800.00 | | | |
| W. H. Daubendick, West Bend, Iowa | | | |
| Kossuth | 47.00 | 25.70 | 1,207.90 |
| Palo Alto | 53.50 | | 1,374.95 |
| Total | 100.50 | \$ 25.70 | \$ 2,582.85 |
| West Branch Telephone Co.—Ex. 264—R. 280—T. 1 | | | |
| J. T. Butler, West Branch, Iowa | | | |
| Cedar | 71.00 | 33.40 | 2,371.40 |
| Johnson | 51.00 | | 1,703.40 |
| Total | 122.00 | \$ 33.40 | \$ 4,074.80 |
| West Chester Telephone Exchange—Ex. 40—Real Estate \$2,000.00 | | | |
| Will S. Munroe, West Chester, Iowa | | | |
| Washington | 15.00 | 41.15 | 617.25 |
| Western Electric Telephone System—Ex. 16,886—R. 2833—T. 108—Real Estate \$136,467.27 | | | |
| B. C. Way, Mason City, Iowa | | | |
| Buena Vista | 83.19 | 110.00 | 9,150.00 |
| Butler | 6.00 | | 660.00 |
| Cerro Gordo | 162.32 | | 17,855.20 |
| Clay | 212.55 | | 23,380.50 |
| Dickinson | 281.62 | | 28,778.20 |
| Emmet | 89.93 | | 9,892.30 |
| Floyd | 77.62 | | 8,538.20 |
| Franklin | 5.00 | | 550.00 |
| Hancock | 168.35 | | 18,519.50 |
| Howard | 4.00 | | 440.00 |
| Humboldt | 28.25 | | 3,107.50 |
| Kossuth | 295.48 | | 32,502.80 |
| Lyon | 108.50 | | 11,079.00 |
| Mitchell | 260.96 | | 28,705.00 |
| O'Brien | 62.73 | | 6,900.30 |
| Oswego | 67.66 | | 7,442.00 |
| Palo Alto | 167.68 | | 18,444.80 |
| Pocahontas | 17.02 | | 1,971.20 |
| Sioux | 4.50 | | 495.00 |
| Winnebago | 50.95 | | 5,604.50 |
| Worth | 209.00 | | 23,009.00 |
| Wright | 177.91 | | 19,570.10 |
| Total | 2,522.61 | \$ 110.00 | \$ 277,487.10 |

TABLE NO. 4--Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| West Point Mutual Telephone Co.—Ex. 30—R. 191—Real Estate \$1,000.00 | | | |
| Chas. S. Stewart, Bristow, Iowa | | | |
| Butler | 48.75 | 23.20 | 1,131.00 |
| West Side Independent Telephone Co.—Ex. 90—R. 250 | | | |
| W. M. Byrnes, Jr., West Side, Iowa | | | |
| Carroll | 10.00 | 18.00 | 180.00 |
| Crawford | 90.00 | | 1,020.00 |
| Total | 100.00 | \$ 18.00 | \$ 1,800.00 |
| Wever Independent Telephone Co.—Ex. 15—R. 170 | | | |
| G. M. Barnett, Wever, Iowa | | | |
| Des Moines | 14.10 | 16.70 | 233.47 |
| Lee | 42.20 | | 704.74 |
| Total | 56.30 | \$ 16.70 | \$ 940.21 |
| Williamburg Telephone Co.—Ex. 374—R. 393 | | | |
| D. C. Phillips, Grinnell, Iowa | | | |
| Iowa | 129.25 | 43.54 | 5,606.22 |
| Williamson Telephone Co.—Ex. 72—R. 5—T. 3—Real Estate—\$3,000.00 | | | |
| Geo. E. Williamson, Williamson, Iowa | | | |
| Lucas | 16.00 | 58.20 | 931.20 |
| Wilton Telephone Co.—Ex. 319—R. 14 | | | |
| Eva B. Armstrong, Wilton Junction, Iowa | | | |
| Muscataine | 18.50 | 239.70 | 3,235.65 |
| Winfield Telephone Co.—Ex. 315—R. 300 | | | |
| L. C. Whitford, Winfield, Iowa | | | |
| Henry | 71.75 | 44.00 | 3,157.00 |
| Louisa | 44.25 | | 1,947.00 |
| Washington | 1.75 | | 77.00 |
| Total | 117.75 | \$ 44.00 | \$ 5,181.00 |
| Winnebago Telephone Co.—Ex. 408—R. 5 | | | |
| Leo F. Nelson, Forest City, Iowa | | | |
| Hancock | 4.50 | 503.20 | 2,269.40 |
| Winnebago | 2.33 | | 1,282.16 |
| Total | 6.83 | \$ 503.20 | \$ 4,051.56 |
| Wlota Telephone Co.—Ex. 188—R. 128—Real Estate \$1,700.00 | | | |
| Mrs. E. M. Kellogg, Wlota, Iowa | | | |
| Cass | 40.00 | 61.15 | 2,446.00 |
| Woodbury County Telephone Co.—Ex. 155—R. 270—T. 2—Real Estate \$2,125.00 | | | |
| G. A. Hancock, Sergeant Bluffs, Iowa | | | |
| Woodbury | 88.00 | 34.00 | 2,992.00 |
| Woodward Mutual Telephone Co.—Ex. 207—R. 286 | | | |
| Jesse H. Perry, Woodward, Iowa | | | |
| Boone | 52.75 | 34.10 | 1,798.78 |
| Dallas | 47.25 | | 1,611.23 |
| Total | 100.00 | \$ 34.10 | \$ 3,410.01 |
| Woolstock Telephone Co.—Ex. 60—R. 160 | | | |
| J. W. Watkins, Woolstock, Iowa | | | |
| Hamilton | 12.00 | 14.45 | 173.40 |
| Wright | 69.00 | | 907.05 |
| Total | 81.00 | \$ 14.45 | \$ 1,170.45 |

TABLE NO. 4--Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|-----------|------------------------|---------------------|
| Wright & Franklin Counties Telephone Co.—Ex. 250 R. 230 | | | |
| A. W. Anderson, Dows, Iowa | 35.50 | 36.85 | 1,308.18 |
| Franklin | 78.00 | | 2,874.30 |
| Wright | | | |
| Total | 113.50 | \$ 36.85 | \$ 4,182.48 |
| Wyoming Mutual Telephone Co.—Ex. 220—R. 225 | | | |
| John Thomsen, Wyoming, Iowa | | | |
| Jackson | 4.50 | 36.65 | 164.93 |
| Jones | 89.50 | | 3,280.18 |
| Total | 94.00 | \$ 36.65 | \$ 3,445.11 |
| Yale Mutual Telephone Co.—Ex. 80—R. 256—Real Estate \$2,000.00 | | | |
| O. D. Stotts, Yale, Iowa | | | |
| Dallas | 29.00 | 27.00 | 800.40 |
| Guthrie | 58.00 | | 1,600.80 |
| Total | 87.00 | \$ 27.00 | \$ 2,401.20 |
| Zearing Telephone Ass'n—Ex. 160—R. 145—Real Estate \$1,600.00 | | | |
| J. M. Schultz, Zearing, Iowa | | | |
| Hardin | 6.00 | 29.20 | 175.20 |
| Story | 72.00 | | 2,102.40 |
| Total | 78.00 | \$ 29.20 | \$ 2,277.60 |
| Total pole mileage (Table No. 4) | 55,831.19 | | |
| Total taxable value (Table No. 4) | | | \$ 5,411,489.80 |

DELINQUENT COMMERCIAL TELEPHONE COMPANIES, 1926

| Name of Company | Reporting Officer—P. O. Address |
|---------------------------|---------------------------------|
| Argo Telephone Line No. 3 | Jas. McFate, Le Claire |
| Kane Mutual Telephone Co. | Frank Dold, Rome |

TABLE NO. 5—RURAL AND FARM TELEPHONE LINES

Abbey Creek Tel. Line, Martin Kepler, Mt. Vernon. Per mile \$8.75; Linn 4.75, total \$41.56.

Abel Tel. Line, R. F. Abel, Corydon. Per mile \$9.65; Wayne 2.25, total \$21.71.

Adair Tel. Co., Henry W. Kimm, Adair. Per mile \$8.00; Guthrie 27, total \$216.00.

Adams Mutual Tel. Line, H. W. Smith, Nichols. Per mile \$9.20; Muscatine 6, total \$55.20.

Adams Mutual Tel. Line, Ernest McKinney, Lacey. Per mile \$9.40; Mahaska 4.25, total \$39.95.

Adel Mutual Tel. Co., H. A. Spurgeon, Adel. Per mile \$11.20; Dallas 38.50, total \$431.20.

Advance Rural Tel. Co., W. F. Hutton, Holstein. Per mile \$11.10; Cherokee 23, \$255.30; Ida 119, \$1,320.90; total \$1,576.20.

Agricola Tel. Co., Joe E. Likens, Barnes City. Per mile \$13.20; Mahaska 2.25, total \$29.70.

Air Line Mutual Tel. Line, E. J. Gray, Albia. Per mile \$9.75; Monroe 8, total \$78.00.

Air Line Mutual Tel. Line, M. A. Griffin, Frederic. Per mile \$3.25; Monroe 7, total \$22.75.

Airtight Tel. Line No. 43, R. E. Ansley, Chariton. Per mile \$7.85; Lucas 6.50, \$51.03; Wayne 25, \$1.96; total \$52.99.

Albia & Lee Hill Mutual Tel. Co., Floyd Bettis, Albia. Per mile \$10.30; Monroe 2.75, total \$28.32.

Albion Farmers Tel. Co., W. R. Ashley, Cresco. Per mile \$9.50; Howard 25, total \$237.50.

Alburnett and Marion Tel. Line, J. W. Duke, Kenwood Park. Per mile \$8.35; Linn 8, total \$66.80.

Alden, Buckeye & Country Tel. Co., N. Klein, Alden. Per mile \$10.40; Franklin 10, \$104.00; Hardin 55, \$572.00; total \$676.00.

Aldrich Tel. Line, D. S. Edwards, New Virginia. Per mile \$8.00; Warren 12.50, total \$100.00.

Algona Rural Line No. 10, J. P. Nickerson, Algona. Per mile \$7.85; Kossuth 13, total \$102.65.

Allice Tel. Line, J. E. Simmen, Center Point. Per mile \$9.75; Linn 6.75, total \$66.81.

Allendorf Tel. Line, Theo. F. Dirks, Allendorf. Per mile \$8.40; Osceola 31, total \$260.40.

Allerton Cannonball Tel. Line, G. L. Duncan, Allerton. Per mile \$10.00; Wayne 14, total \$140.00.

Allerton Northwestern Tel. Co., W. F. Showalter, Corydon. Per mile \$9.40; Wayne 25, total \$235.00.

Allison Township Farmers Tel. Line, Jacob Lohmann, Rock Rapids. Per mile \$7.60; Lyon 13, total \$98.80.

Alvord Tel. Line No. 1, Louis F. Koch, Inwood. Per mile \$9.20; Lyon 7.50, total \$69.00.

Alvord Tel. Line No. 6, Peter Meyer, Alvord. Per mile \$8.30; Lyon 3, total \$26.70.

Amador Farmers Mutual Tel. Line, Carl Sandell, Ottumwa. Per mile \$11.25; Wapello 9, total \$101.25.

Amboy Kellogg & Co., H. R. Stouder, Kellogg. Per mile \$7.10; Jasper 6.75, total \$47.93.

Amherst Central Tel. Co., John W. Holmes, Marcus. Per mile \$8.15; Cherokee 11, total \$89.65.

Amherst Rural Tel. Co., Merle Cave, Marcus. Per mile \$8.15; Cherokee 8.75, total \$71.31.

Amity Mutual Tel. Co., C. W. Huntley, Chariton. Per mile \$9.30; Lucas 5.38, total \$50.03.

Amity Mutual Tel. Co., Chas. Slessor, Gladbrook. Per mile \$8.55; Tama 15, \$98.25; Grundy 2, \$13.10; total \$111.35.

Andover Division of the Miles Switchboard, W. J. Wilson, Miles. Per mile \$19.70; Clinton 14.75, \$290.57; Jackson .75, \$14.77; total \$306.34.

Andrea Tel. Co., G. P. Sommer, Clarinda. Per mile \$10.35; Page 3.50, total \$36.23.

Andrew North Line No. 4, John L. Wilms, Maquoketa. Per mile \$8.20; Jackson 11.50, total \$94.30.

Andrew South Line No. 20, John Van Hook, Maquoketa. Per mile \$9.00; Jackson 5, total \$45.00.

Andrew South Line No. 26, G. W. McCarron, Maquoketa. Per mile \$8.70; Jackson 6, total \$52.20.

Anson & Acasto Tel. Co., W. O. Burrier, Farmington. Van Buren, total assessment \$12.50.

Anthon & Wolf Creek Tel. Line, F. D. Renneker, Anthon. Per mile \$7.90; Woodbury 26, total \$205.40.

Antioch & Gravity Tel. Line, O. C. West, Gravity. Per mile \$6.75; Taylor 10.75, total \$72.56.

Antioch Mutual Farmers Tel. Co., O. E. Townsend, Milton. Per mile \$8.75; Davis 6, total \$52.50.

Antioch Mutual Tel. Co., Everett I. Faris, Seymour. Per mile \$7.50; Wayne 4, total \$30.00.

Antioch Tel. Line, Lester Loomer, Clarksville. Per mile \$8.85; Butler 5.50, total \$48.67.

Applegate & Allen Tel. Co., I. W. Applegate, Attica. Marion, total assessment \$5.25.

Arcola Tel. Co., Wm. Aitken, Castana. Per mile \$9.85; Monona 3.75, total \$36.94.

Ardon Tel. Line, A. O. Timberlake, Muscatine. Per mile \$9.00; Muscatine 2.50, total \$22.50.

Argo Line No. 5, A. W. Wilson, Davenport. Per mile \$11.50; Scott 4.75, total \$54.62.

Argo Mutual Tel. Line No. 1, Paul Sulter, LeClaire. Per mile \$8.50; Scott 7, total \$59.50.

Argo Tel. System Line No. 2, W. A. Sawyer, Princeton. Per mile \$11.65; Scott 5.50, total \$64.07.

Argo Tel. System Line No. 6, David Paul, Princeton. Per mile \$9.50; Scott 9, total \$85.50.

Argo Mutual Tel. System No. 8, Julius Arp, LeClaire. Per mile \$8.00; Scott 3, total \$24.00.

Argo Tel. System Line No. 10, O. R. Hamilton, Princeton. Per mile \$7.25; Scott 13, total \$94.25.

Argo Mutual Tel. Line No. 14, Harold Fraser, Eldridge. Per mile \$7.80; Scott 4.50, total \$34.20.

Arter Tel. Co., Jos. L. Dvorak, Clutier. Per mile \$7.80; Tama 13.25, total \$103.35.

Asbury Mutual Tel. Co., Lee C. Johnson, Griswold. Per mile \$8.20; Cass 1, \$8.20; Pottawattamie 16.50, \$135.30; total \$143.50.

Asher Valley Tel. Line, John H. Beck, Marshalltown. Per mile \$8.80; Marshall 7, total \$61.60.

Ash Grove & Farmers Tel. Line, H. W. Roberts, Drakesville. Per mile \$9.35; Davis 4, \$37.40; Wapello 2, \$18.70; total \$56.10.

Atalissa Northeastern Tel. Line, John King, Atalissa. Per mile \$12.50; Muscatine 2, total \$37.50.

Atalissa South Tel. Line, John McFadden, Atalissa. Per mile \$9.15; Muscatine 6, total \$54.90.

Atalissa & Union Valley Tel. Co., C. W. Moore, Atalissa. Per mile \$7.30; Cedar 4, \$29.20; Muscatine 2, \$14.60; total \$43.80.

Athens & Riley Center Tel. Co., M. Dingman, Keilerton. Per mile \$7.80; Ringgold 8, total \$62.40.

Athens Tel. Co., C. B. Bekker, Nichols. Per mile \$9.00; Muscatine 6, total \$54.00.

Attica & Carlisle Tel. Line No. 1, Jonathon Nelfert, Knoxville. Per mile \$7.40; Marion 1.75, total \$13.48.

Attica & Carlisle Tel. Co. No. 2, C. H. Martin, Tracy. Per mile \$9.40; Marion 4, total \$37.60.

Attica & Cedar Valley Tel. Co., S. B. Hammond, Hamilton. Per mile \$9.25; Marion 6.25, \$57.81; Monroe 2, \$18.50; total \$76.31.

Attica & Columbia Tel. Co., Marion Carruthers, Columbia. Per mile \$10.50; Marion 19, \$199.50; Monroe 1, \$10.50; total \$210.00.

Attica Northwestern Mutual Tel. Co., Chas. Brause, Attica. Per mile \$14.10; Marion 1.25, total \$17.63.

Attica Prairie College Tel. Line, J. W. Monroe, Knoxville. Per mile \$8.20; Marion 3.75, total \$20.75.

Attica & Wolfe Run Telephone Line, S. E. Bruse, Knoxville. Per mile \$10.30; Marion 4.50, total \$14.80.

Audubon County Farmers Mutual Tel. Co., B. J. Black, Audubon. Per mile \$16.00; Audubon 165, \$2,656.00; Guthrie 6, \$96.00; total \$2,752.00.

Aurora Rural Line No. 7, Irvin H. Scharf, Aurora. Per mile \$8.55; Buchanan 1.50, \$13.42; Fayette 2.75, \$24.61; total \$38.03.

Averydale Tel. Line, A. J. Parson, Mason City. Per mile \$10.60; Cerro Gordo 6, total \$63.60.

Avery Mutual Tel. Co., Carl A. Berry, Frederic. Per mile \$13.25; Monroe 19, total \$251.75.

Azen & Cantril Tel. Line, J. M. Hoskinson, Cantril. Van Buren, total assessment \$10.00.

Bachelor Tel. Line, Emil Nelson, Essex. Per mile \$7.70; Page 8.12, total \$62.52.

Bakers Grove Tel. Line, Amiel Wilmek, Traer. Per mile \$8.70; Tama 17.25, total \$150.98.

Baker Tel. Co., Bert Menneke, Miles. Per mile \$6.90; Jackson 13, total \$89.70.

Bald Prairie Rural Tel. Line No. 37, M. Pilgrim, Oskaloosa. Per mile \$9.00; Mahaska 3.25, total \$29.25.

Bankers Avenue Tel. Line, W. S. Little, Hampton. Per mile \$5.14; Franklin 3.50, total \$17.99.

Banner Telephone Co., S. O. Stamy. Per mile \$10.00; Linn 5, total \$50.00.

Banner Tel. Line, Clinton Crawford, Truro. Per mile \$8.10; Madison 5.75, \$46.57; Warren 1.50, \$12.15; total \$58.72.

Barnes City & Nassau Mutual Tel. Line, Cliff Lester, Barnes City. Per mile \$9.60; Mahaska 5, total \$48.00.

Barnes Tel. Line, Fred Shields, Lamoni. Per mile \$5.90; Ringgold 14, total \$82.60.

Barney Independent Mutual Tel. Line, G. G. Gibbon, Barney. Per mile \$4.80; Madison 9.75, total \$46.80.

Bartholomew Mutual Tel. Line, Chas. E. Ashby, Wellman. Per mile \$8.00; Washington 7.50, total \$60.00.

Bassett, Brooks & Pritchett Tel. Line, R. W. Brooks, Dexter. Per mile \$9.65; Dallas 1.50, total \$14.45.

Bates Tel. Line, C. E. Rich, Glidden. Per mile \$7.80; Carroll 4.38, total \$34.16.

Bates Tel. Line, A. W. Kadel, Koswick. Keokuk, total assessment \$12.00.

Bayard & Coon Valley Mutual Tel. Co., James Clark, Guthrie Center. Per mile \$10.00; Guthrie 5, total \$45.00.

Bayfield Mutual Tel. Line, Mrs. Geo. Mills, Muscatine. Per mile \$11.25; Muscatine 4, total \$45.00.

B. & B. Tel. Line, Martin I. Berger, Carroll. Carroll, total assessment \$6.25.

Beaconsfield & Ellston Tel. Line, F. F. Whitson, Beaconsfield. Per mile \$7.90; Ringgold 5.50, total \$43.45.

Beaconsfield & Grand River Tel. Line, Chas. Northey, Beaconsfield. Per mile \$10.10; Decatur 3.13, \$31.61; Ringgold 1.72, \$17.37; total \$48.98.

Bear Creek Mutual Tel. Co., H. H. Phillips, Guthrie Center. Per mile \$11.30; Guthrie 10, total \$113.00.

Bear Creek Tel. Line, L. D. Corkery, Rowley. Per mile \$5.25; Buchanan 8, total \$42.00.

Bear Creek Tel. Line No. 15, W. H. McKinley, Brandon. Per mile \$6.90; Benton 4.75, total \$32.78.

Bear Creek Valley Mutual Tel. Co., E. P. Davis, Eldora. Per mile \$8.10; Hardin 7.50, total \$60.75.

Bear Grove & Baker Tel. Co., Ona Morgan, Guthrie Center. Per mile \$8.65; Guthrie 25, total \$216.25.

Bear Grove Mutual Tel. Line, Thos. Craven, Atlantic. Per mile \$8.00; Cass 9.25, total \$74.00.

Beaver Creek Tel. Co., Otto Renken, Parkersburg. Per mile \$8.00; Grundy 5.50, total \$44.00.

Beaver Tel. Line, Ed Struble, Castana. Per mile \$8.75; Monona 8, total \$70.09.

Beaver Valley Mutual Tel. Co., Fred Dobbrunz, Eldora. Per mile \$9.10; Hardin 2.50, total \$22.75.

Beckwith Tel. Co., Elmer C. Davis, Fairfield. Per mile \$7.35; Jefferson 5.75, total \$42.26.

Bee Line Tel. Co., Geo. Kramer, Muscatine. Per mile \$12.00; Muscatine 3, total \$36.00.

Belinda Center Tel. Line, Orie Dachenback, Russell. Per mile \$6.45; Lucas 7, total \$45.15.

Belle Plaine & Dayton Mutual Tel. Line, W. A. Crawford, Marengo. Per mile \$7.10; Benton 5.50, \$39.05; Iowa 3.50, \$24.85; total \$63.90.

Belle Plaine-Irving Tel. Line, S. A. McCandless, Belle Plaine. Per mile \$10.25; Benton 7, total \$71.75.

Belle Plaine & Summit Tel. Co., E. M. Beyer, Belle Plaine. Per mile \$7.65; Benton 1.50, \$11.48; Iowa 6.50, \$49.73; total \$61.21.

Bell Tel. Co., Irve Henry, Ventura. Per mile \$7.00; Cerro Gordo 8.50, \$59.50; Hancock 1, \$7.00; total \$66.50.

Belmont Tel. Line, Albert Johnson, Davenport. Per mile \$11.25; Scott 3, total \$33.75.

Belmont Zion Tel. Line, H. E. Wright, Milo. Per mile \$10.90; Warren 5, total \$54.50.

Bennett Bros. Tel. Line, D. A. Bennett, Lisbon. Cerro Gordo, total assessment \$8.00.

Bennett Creek Tel. Co., O. L. Neifend, Montour. Per mile \$10.70; Tama 4.50, total \$48.15.

Bentley Tel. Line, Harry Nairn, Maquoketa. Per mile \$5.60; Jackson 2.25, total \$12.60.

Benton & Mt. Ayr Tel. Line, F. D. Barker, Mt. Ayr. Per mile \$9.60; Ringgold 6.25, total \$60.00.

Benton Tel. Co., Nelson Threlkeld, Chariton. Per mile \$8.00; Lucas 6.25, total \$50.00.

Benton Tel. Co., D. J. Bollman, Bloomfield. Per mile \$9.40; Davis 6.70, total \$62.98.

Bentonville Tel. Co., B. F. Auxier, Corydon. Per mile \$7.10; Wayne 11, total \$78.10.

B. or 1100 Tel. Line, A. G. Beinke, Harper. Per mile \$7.80; Keokuk 10, total \$78.00.

Bethel Tel. Co., E. A. Goodson, West Grove. Per mile \$9.25; Davis 7.50, total \$69.37.

Bethel Tel. Co., O. Ritz, Floris. Per mile \$9.90; Davis 5.25, total \$51.98.

Bethel Tel. Co., Bert Fischer, Delta. Per mile \$10.40; Keokuk 5, total \$52.00.

Bethesda Short Line, M. H. Steeve, Hepburn. Per mile \$11.90; Page 2.50, total \$29.75.

Bethesda Tel. Co. Line No. 8, Carl Palmquist, Hepburn. Per mile \$8.60; Page 10.50, total \$90.30.

Beulah Tel. Line, W. H. Johnston, Barnes City. Per mile \$9.25; Poweshiek 5, total \$46.25.

Beulah Tel. Line, Chas. L. Howard, Toledo. Per mile \$11.55; Tama 3.80, total \$43.89.

Bevington & St. Charles Farm Line, T. F. Gallagher, Bevington. Per mile \$8.75; Madison 4.75, \$41.56; Warren .75, \$6.56; total \$48.12.

Biddleman Tel. Line, W. E. McCracken, Thornburg. Keokuk, total assessment \$21.00.

Bidwell Mutual Tel. Line, Rolla Lewis, Blakesburg. Per mile \$6.25; Wapello 13.50, total \$84.38.

Big Ben Tel. Co., H. F. Kluender, Paulina. Per mile \$10.60; Cherokee 2.50, \$26.50; O'Brien 40.87, \$433.22; Sioux 1.00, \$10.60; total \$470.32.

Big Four Line, George Brinks, Boyden. Per mile \$11.50; Sioux 5, total \$57.50.

Big 4 Line of Millersburg, Iowa, Chas. Schaffner, Millersburg. Per mile \$20.25; Iowa .50, total \$10.13.

Big Four Line of Norway, Lawrence Becker, Norway. Per mile \$8.30; Benton 2.25, total \$18.67.

Big Four Line No. 6, Albert E. Woody, Nodaway. Per mile \$6.00; Adams 10.50, total \$63.00.

Big Four or Line No. 11, G. J. Roorda, Harvey. Per mile \$10.90; Marion 4.25, total \$46.32.

Big Four Mutual Tel. Line, N. G. Kessler, Kalona. Per mile \$9.10; Washington 5, total \$45.50.

Big Four Mutual Tel. Line, Will Tinsley, What Cheer. Keokuk, total assessment \$28.30.

Big Four Tel. Co., Ed Suchanek, Tama. Per mile \$7.40; Tama 5, total \$37.00.

Big Four Tel. Co., Ernest Geertz, Atalaska. Per mile \$8.65; Muscatine 2.50, total \$21.63.

Big Four Tel. Co., Wm. Niebuhr, Blairstown. Per mile \$8.00; Benton 7, total \$56.00.

Big Four Tel. Co., B. L. Hummel, Newton. Per mile \$9.00; Jasper 10, total \$99.00.
 Big Four Tel. Co., John D. Elliott, Prole. Per mile \$10.10; Warren 3.50, total \$35.35.
 Big Four Tel. Co., J. D. Brickley, Winthrop. Buchanan, total assessment \$7.50.
 Big Four Tel. Line, G. E. Ferren, Plano. Per mile \$7.35; Appanoose 2.50, total \$25.73.
 Big Four Tel. Line, W. A. Holbrook, Corning. Per mile \$2.45; Adams 5.75, total \$14.09.
 Big Four Tel. Line, J. W. Brewer, Douds. Per mile \$8.25; Van Buren 11.50, total \$94.88.
 Big Four Tel. Line, John Perry, Toledo. Tama, total assessment \$7.40.
 Big Four Tel. Line, William O. Subbert, Glidden. Per mile \$10.30; Carroll 5.80, total \$59.74.
 Big Four Tel. Line, L. R. Allen, Russell. Lucas, total assessment \$18.00.
 Big Grove Township Tel. Co., E. C. Reiss, Garrison. Per mile \$10.60; Benton 14.50, total \$153.70.
 Big Grove & Union Township Mutual Tel. Co., Herman Schneider, Keystone. Per mile \$8.70; Benton 15, total \$130.50.
 Big Rock Tel. Co., W. F. Doepeke, Waterloo. Per mile \$11.70; Black Hawk 23.50, total \$274.95.
 Big Sioux Tel. Line No. 13, L. H. Knudson, Inwood. Per mile \$8.00; Lyon 15, total \$120.00.
 Big Two Tel. Line, C. W. Craven, Newton. Per mile \$6.00; Jasper 7, total \$42.00.
 Big Windy Tel. Co., Ed Fox, Oskaloosa. Per mile \$7.70; Mahaska 5.13, total \$39.50.
 Big Woods Tel. Co., Henry Sanger, Maquoketa. Per mile \$7.30; Jackson 6, total \$43.80.
 Bingo Tel. Line, Frank Adams, Winthrop. Per mile \$4.50; Buchanan 5, total \$22.50.
 Bismark What Cheer Tel. Co., Willard Acord, What Cheer. Per mile \$8.00; Keokuk 7.50, total \$60.00.
 Blackberry Tel. Line, Ray Perrin, Chariton. Per mile \$13.10; Lucas 3.50, total \$45.85.
 Black Diamond Tel. Co., M. B. Kendrick, New Market. Per mile \$6.35; Page 2.00, \$12.70; Taylor 19, \$120.65; total \$133.35.
 Black Hawk & Grant Township Tel. Co., Gustav Treimer, Reinbeck. Per mile \$10.50; Grundy 9, total \$94.50.
 Black & Johnson Tel. Line, C. R. Buchanan, Truro. Per mile \$7.95; Madison 5.25, total \$37.01.
 Black Tel. Line, Geo. Schwarck, Grundy Center. Per mile \$7.20; Grundy 6.75, total \$48.60.
 Blaine Farmers Mutual Tel. Line, H. G. Carter, Dows. Per mile \$11.00; Franklin 1, \$11.00; Wright 9.50, \$104.50; total \$115.50.
 Blair Ferry Tel. Line, J. T. Howard, Marion. Per mile \$9.10; Linn 5.50, total \$50.65.
 Blairtown Straight Line Tel. Line, M. F. Bruch, Blairtown. Per mile \$13.35; Benton 4.50, total \$60.07.
 Blakesburg Ottumwa Tel. Co., E. E. Johnston, Ottumwa. Per mile \$8.15; Wapello 13, total \$105.95.
 Bland & Donnelly Tel. Line, J. J. Canedy, Walker. Per mile \$7.70; Buchanan 3, \$23.10; Linn 2.50, \$19.25; total \$42.35.
 "B" Line Tel. Co., Ferdinand W. Gethmann, Gladbrook. Per mile \$7.00; Tama 10, total \$70.00.
 Blockton-Platteville Tel. Line, Mrs. W. H. Adkins, Blockton. Per mile \$16.00; Ringgold 1, \$16.00; Taylor 2.50, \$40.00; total \$56.00.
 Bloomfield & Drakesville Tel. Line, H. R. Parks, Bloomfield. Per mile \$13.00; Davis 5, total \$65.00.
 Blue Bell Tel. Line, Henry Teitsch, Muscatine. Per mile \$8.75; Muscatine 4, total \$35.00.
 Blue Grass Tel. Line, Chas. H. Neidt, Truro. Per mile \$8.10; Madison 4.25, total \$34.43.
 Blue Grass Township Tel. Co., E. A. Otto, Walcott. Per mile \$12.30; Scott 2.25, total \$27.67.
 Blue Ribbon Tel. Co. of Dysart, Geo. McNamee, Dysart. Per mile \$10.00; Tama 2.25, total \$22.50.
 Blue Ribbon Tel. Line, G. T. Johnson, Laurens. Per mile \$11.40; Pocahontas 5.50, total \$62.70.

Bluff Creek Central Tel. Co., Mart Long, Lovilia. Per mile \$7.00; Monroe 8, total \$56.00.
 Bluff Road Tel. Co., H. W. Funck, Muscatine. Per mile \$10.30; Muscatine 2.50, total \$25.75.
 Bluff Tel. Line, C. C. Klingaman, Winterset. Per mile \$3.20; Madison 7.50, total \$24.00.
 Bluff Tel. Line, G. P. Gerhard, Fairport. Per mile \$8.00; Muscatine 8, total \$64.00.
 "B" & "M" Farmers Mutual Tel. Co., G. F. Feazell, Bridgewater. Per mile \$8.50; Adams 6.25, total \$53.13.
 Boardman & Wagner Tel. Co., Nicholas Thiller, Elkader. Per mile \$9.90; Clayton 9, total \$89.10.
 Bobstreet Tel. Co., Jos. L. Hickman, Winthrop. Per mile \$12.00; Buchanan 3, total \$36.00.
 Bob White Tel. Line, F. M. Ritter, Lorimor. Per mile \$7.50; Madison 8, total \$60.00.
 Bohemian Tel. Line, J. W. Benish, Cedar Rapids. Per mile \$8.00; Linn 8, total \$64.00.
 Bohemian Tel. Line, Joe Podhapy, Clutier. Per mile \$8.50; Tama 13, total \$110.50.
 Bonaparte Southern Line, Fred Hellwig, Bonaparte. Per mile \$8.15; Van Buren 4.50, total \$26.68.
 Botna Valley Tel. Line, Otis H. Conn, Atlantic. Per mile \$8.45; Cass 2.50, total \$21.13.
 Boulder Private Line, R. R. Hatch, Central City. Per mile \$9.00; Linn 6, total \$54.00.
 Bouslough, Thomas Private Line, Thos. Bouslough, Castana. Monona, total assessment \$8.00.
 Bowman Campbell Tel. Line, P. L. Dell, Maquoketa. Jackson, total assessment \$15.00.
 Bowser Tel. Co., C. R. Mills, Central City. Per mile \$10.30; Linn 5, total \$51.50.
 Brand Mutual Tel. Co., Frank Long, Plano. Per mile \$8.45; Appanoose 4, total \$33.80.
 Braun Tel. Line, B. F. Nichols, Nichols. Per mile \$8.40; Muscatine 4.50, total \$37.80.
 Breda & Arcadia Tel. Line, Joseph Lengeling, Breda. Per mile \$10.10; Carroll 4.50, total \$45.45.
 Breezy Hill Tel. Co., Fred Donaldson, Center Point. Per mile \$9.70; Linn 2.50, total \$24.25.
 Bridges Mutual Tel. Line, Glen Weed, Bloomfield. Per mile \$8.75; Davis 8, total \$70.00.
 Briscoe & Cumberland Mutual Tel. Co., Edd Logue, Cumberland. Per mile \$8.35; Adams 4, \$33.40; Cass 30.50, \$254.67; total \$288.07.
 Briscoe Grant Mutual Tel. Line, Niels O. Roberts, Grant. Per mile \$9.75; Cass 3.75, \$36.56; Montgomery 3.75, \$36.56; total \$73.12.
 Bristol Farmers Tel. Line, J. M. Webb, Lime Springs. Per mile \$7.30; Howard 3.50, total \$25.55.
 Bristol Mutual Tel. Co., C. E. Leonard, Farlin. Per mile \$9.30; Greene 21, total \$195.30.
 Britt & Crystal Farmers Tel. Co. No. 1, E. G. Olson, Britt. Per mile \$9.15; Hancock 35, total \$320.25.
 Broad Horn Tel. Line, Garry D. Black, St. Charles. Per mile \$9.90; Madison 3, \$29.70; Warren 2.50, \$24.75; total \$54.45.
 Brompton Tel. Co., M. E. Boardman, Blakesburg. Per mile \$5.00; Monroe 4, total \$20.00.
 Brooke Tel. Line No. 1, F. C. Plagman, Peterson. Per mile \$10.65; Buena Vista 3.75, \$39.93; Cherokee 50, \$5.33; Clay 1.75, \$18.64; total \$63.90.
 Brooke Tel. Line, Fred Plagman, Aurelia. Per mile \$8.60; Buena Vista 11, total \$94.60.
 Brookside Tel. Co., C. F. Platner, Mechanicsville. Per mile \$7.65; Cedar 4.25, \$52.51; Jones 11.75, \$89.89; total \$122.40.
 Brown Creek Rural Co., Warren Peterson, Estherville. Per mile \$9.65; Emmet 12, total \$115.80.
 Brown & Shaffer Tel. Line, Geo. L. Brown, Wellman. Per mile \$12.00; Washington 4.75, total \$57.00.
 Bruers Way Tel. Line, C. J. Way, Bussey. Per mile \$6.90; Marion 8.50, total \$58.65.
 Brush College & State Line Mutual Tel. Co., Lester Hoover, Blockton. Per mile \$7.00; Ringgold 7, total \$49.00.

Brush Creek Tel. Co., Jack Davenport, Woodburn. Per mile \$10.00; Clarke 3, total \$30.00.

Brush Short Line, E. C. Fisher, Milton. Van Buren, total assessment \$7.50.

Brush Tel. Line, W. P. Gingerich, Kalona. Per mile \$9.30; Johnson 6, \$55.80; Washington 1.75, \$16.28; total \$72.08.

Brushy Tel. Co., Elmer E. Poush, Russell. Per mile \$6.50; Lucas 8.50, \$55.25; Wayne 5.00, \$32.25; total \$58.50.

Bryant Line, L. A. Lindley, Beaconsfield. Per mile \$7.60; Decatur 6.50, \$49.40; Ringgold 2.50, \$26.60; total \$76.00.

Buckeye Farmers Mutual Tel. Co. No. 37, Emil Vierkandt, Alden. Per mile \$8.00; Hardin 8, total \$64.00.

Buckeye Farmers Mutual Tel. Co. No. 49, Harry Nassen, Radcliffe. Per mile \$6.85; Hardin 6.25, total \$42.81.

Buckeye Valley Tel. Co., Geo. W. Raabe, Belle Plaine. Per mile \$11.20; Benton 5, total \$56.00.

Buffalo & Blue Grass Tel. Co., Harry E. Daurer, Blue Grass. Per mile \$8.60; Scott 6, total \$51.60.

Buffalo Creek Tel. Line No. 4400, Chas. A. Banker, Chapin. Per mile \$13.13; Franklin 2.30, total \$30.20.

Buffalo Mutual Tel. Line, Otto Kleatsch, Winterset. Per mile \$7.25; Madison 6, total \$43.50.

Buffalo Township Tel. Co., J. P. Sterneson, Buffalo Center. Per mile \$12.50; Kossuth 9.25, \$115.63; Winnebago 60.50, \$756.25; total \$871.38.

Buffalo Township Tel. Co. No. 1, C. Reibsam, Titonka. Per mile \$9.20; Kossuth 10.50, total \$96.60.

Buffalo Valley Tel. Co., M. J. Potwin, Aurora. Per mile \$8.40; Buchanan 13.50, total \$113.40.

Buffalo Valley Tel. Co., Jos. B. McKay, Winthrop. Per mile \$4.73; Buchanan 13.50, total \$63.85.

Bull Moose No. 33 Tel. Line, Leo C. Miller, Algona. Per mile \$8.70; Kossuth 11.50, total \$100.05.

Bunker Hill Mutual Tel. Line, R. A. Davisson, Wellman. Per mile \$15.60; Washington 4.50, total \$70.20.

Bunker Hill Tel. Ass'n, A. R. Embree, Mechanicsville. Per mile \$11.60; Jones 5.50, total \$63.80.

Bunker Hill Tel. Co., H. E. Thomas, Ventura. Per mile \$12.50; Cerro Gordo 3, total \$37.50.

Bunker Hill Tel. Line, A. C. Paustian, Wilton Junction. Per mile \$13.30; Cedar 9, total \$119.70.

Burehinal Clear Lake Tel. Co., B. Skadeland, Clear Lake. Per mile \$8.85; Cerro Gordo 15, total \$132.75.

Burlington Road Line, Ed Healy, Letts. Per mile \$7.20; Muscatine 4.50, total \$32.40.

Burlington Way Tel. Line, T. W. Johnson, Walker. Per mile \$11.75; Linn 4.25, total \$49.94.

Burr Oak Rural Line, Eber Waters, Marshalltown. Per mile \$7.00; Marshall 6, total \$42.00.

Burr Oak Tel. Co., J. W. Brookes, Forest City. Per mile \$8.75; Hancock 7, total \$61.25.

Burr Oak Tel. Co., Riley Lee, Gravity. Per mile \$10.60; Taylor 5.50, total \$58.60.

Burr Oak Tel. Line, Mrs. Bertha Grapp, Clarksville. Per mile \$8.90; Butler 6.50, total \$57.85.

Burr Oak Tel. Line, John Havenstein, Leighton. Per mile \$8.15; Mahaska 7.50, \$61.13; Marion 5.00, \$4.08; total \$65.21.

Burr Oak Tel. Line, Wm. Keller, Garwin. Per mile \$12.25; Tama 3, total \$36.75.

Burr Oak Tel. Co. No. 7, S. M. Davis, Nora Springs. Per mile \$10.00; Cerro Gordo 3.50, total \$35.00.

Burton & Grant Mutual Tel. Co., La Verne Hall, Grant. Per mile \$7.00; Adams 5.50, \$38.50; Montgomery 2.50, \$17.50; total \$56.00.

Busby Ridge Tel. Co., D. W. Hufford, Toledo. Per mile \$8.30; Tama 4.86, total \$40.34.

Business Corner Mutual Tel. Line, C. W. Shelly, Ollie. Per mile \$7.95; Keokuk 8, total \$63.60.

Bussey & Sherman Tel. Co., Geo. S. Ellis, Bussey. Per mile \$7.70; Marion 6.50, total \$50.65.

Byron Pine Creek Tel. Line, Kenneth Freeman, Independence. Per mile \$8.35; Buchanan 6, total \$50.10.

Byron Township Tel. Line, J. P. Hamilton, Independence. Per mile \$8.00; Buchanan 5, total \$40.00.

Callathump Short Line, O. E. Brown, Allerton. Per mile \$11.80; Wayne 3.25; total \$38.35.

Calmar Co-operative Tel. Co., A. A. Olson, Calmar. Per mile \$11.40; Winnebago 24.50, total \$279.30.

Calumet & Willow Creek Rural Tel. Co., W. B. Scott, Calumet. Per mile \$10.00; Cherokee 7.75, \$7.50; O'Brien 16, \$160.00; total \$167.50.

Campbells Grove Tel. Line No. 1, A. O. Hogle, Marshalltown. Per mile \$9.15; Marshall 2.50, total \$22.87.

Camp Creek Farmers Tel. Line, Frank Freund, Kalona. Per mile \$7.75; Washington 8.17, total \$63.32.

Cannon Ball Tel. Co., Seth Baird, Douds. Per mile \$7.50; Van Buren 8.50, total \$63.75.

Carbon & Penfold Tel. Line, Henry Figgins, Carbon. Per mile \$8.65; Adams 5.12, \$44.28.

Carl Farmers Mutual Tel. Co., W. J. Homan, Corning. Per mile \$9.60; Adams 26, total \$249.60.

Carlton Tel. Line, Chas. Specht, Marshalltown. Per mile \$6.25; Marshall 6.75, total \$42.19.

Carnavon-Breda Tel. Line, F. C. Jacobs, Carnavon. Per mile \$8.80; Carroll 4.50, \$39.60; Sac 9.50, \$83.60; total \$123.20.

Carnforth & Victor Tel. Line, Geo. Lyman, Brooklyn. Per mile \$12.15; Poweshiek 3.70, total \$44.95.

Carroll & Calhoun Counties Tel. Co., Oakley Wood, Lanesboro. Per mile \$8.80; Calhoun 3.75, \$31.13; Carroll 3.75, \$31.13; total \$62.26.

Carroll and Sac County Line, John Boes, Wall Lake. Per mile \$8.25; Carroll 5, \$41.25; Sac 5, \$41.25; total \$82.50.

Carroll Tel. Co., F. H. Gebhart, Toledo. Per mile \$7.50; Tama 14, total \$105.00.

Carroll Township Mutual Tel. Co., H. B. McNutt, Sheldon. Per mile \$9.70; O'Brien 33.50, \$324.95; Sioux 12.50, \$121.25; total \$446.20.

Case Tel. Co., S. Sipma, Alton. Per mile \$9.60; Sioux 63, total \$652.80.

Casey & Menlo Mutual Tel. Co., B. P. Olson, Casey. Per mile \$10.40; Adair 7.50, \$7.80; Guthrie 11.75, \$122.20; total \$130.00.

Cass Center Mutual Tel. Line, E. M. Brown, Atlantic. Per mile \$8.30; Cass 4.50, total \$37.35.

Cass Independent Tel. Line, Frank Thorp, Panora. Per mile \$8.65; Guthrie 4.50; total \$38.95.

Cass Tel. Co., Wenchy Marek, Anamosa. Per mile \$8.50; Jones 23.50, \$199.75; Linn 5.00, \$4.25; total \$204.00.

C. C. Tel. Co., Elbert Wessels, Breda. Per mile \$7.30; Carroll 5.50, \$40.15; Crawford 5.50, \$40.15; total \$80.30.

Cedar Bend Tel. Ass'n, Frank Gulick, Mt. Auburn. Per mile \$8.15; Benton 4.50, total \$36.68.

Cedar Central Rural Tel. Co., C. W. Anderson, Larabee. Per mile \$8.40; Cherokee 12.50, total \$105.00.

Cedar Creek Tel. Co., T. D. Hunt, Churdan. Per mile \$7.90; Greene 15, total \$118.50.

Cedar Grove Mutual Tel. Line, Chester Mott, Earlham. Per mile \$7.85; Dallas 6.50, \$51.03; Madison 1.00, \$7.85; total \$58.88.

Cedar Grove Tel. Co., J. C. Miller, Russell. Per mile \$7.10; Lucas 10, total \$71.00.

Cedar Mutual Tel. Co., J. G. Anderson, Lohrville. Per mile \$9.90; Calhoun 40.50, total \$409.95.

Cedar Pole Tel. Co. No. 6, R. A. Smith, Chariton. Per mile \$10.00; Lucas 9, total \$90.00.

Cedar River Tel. Co., Geo. M. Lincoln, Moscow. Per mile \$8.75; Muscatine 6, total \$52.50.

Cedar Tel. Line, H. H. Fagan, Mt. Auburn. Per mile \$10.85; Benton 20.75, total \$225.14.

Cedar Tel. Line, Hanse Chase, Forest City. Per mile \$10.60; Hancock 6.25, total \$66.25.

Cedar Township Tel. Co., L. C. Goltz, Russell. Per mile \$13.60; Lucas 1.50, total \$20.40.

Cedar Valley & Columbia Tel. Co., G. C. Van Loon, Lovilla. Per mile \$8.00; Marion 2.25, \$18.00; Monroe 3, \$16.00; total \$34.00.

Cedar Valley Tel. Co., Elmer R. Ward, Center Point. Per mile \$8.75; Linn 4.50, total \$39.38.

Cedar Valley Mutual Tel. Line, J. W. Kelly, Lovilla. Per mile \$7.40; Monroe 4, total \$29.60.

Cedarville No. 2 Tel. Line, Earl Lindle, West Liberty. Per mile \$9.05; Muscatine 7.25, total \$65.61.

Cemetery Ridge Tel. Line, W. F. Berry, Lewis. Per mile \$6.50; Cass 5.75, total \$39.10.

Center Farmers Mutual Tel. Line, Roy Hawk, Hedrick. Per mile \$22.00; Keokuk 2.50, total \$55.00.

Center Grove Tel. Co., Grover Hering, Stockton. Per mile \$10.00; Muscatine 10, total \$109.00.

Center Hill Tel. Line, L. M. McGuire, West Liberty. Muscatine, total assessment \$10.50.

Center Mutual Tel. Co., H. P. H. Wedemeyer, Adair. Per mile \$10.70; Guthrie 14, \$149.80.

Center North Putnam Tel. Line No. 4, Chas. Tichy, Ely. Per mile \$15.00; Linn 2, total \$30.00.

Center Point & Lewis Bottom Independent Tel. Line, W. W. Andrews, Shellsburg. Per mile \$7.25; Linn 7, total \$50.75.

Center Rural Tel. Co., F. E. Matteson, Grinnell. Per mile \$9.15; Jasper 3.90; Poweshiek .35, \$3.20; total \$38.89.

Center Tel. Co., T. K. Haugen, Lake Mills. Per mile \$9.60; Winnebago 38, \$364.80; Worth .75, \$7.20; total \$372.00.

Center Tel. Co., S. A. Peterson, Oakley. Per mile \$8.30; Lucas 7.25, total \$60.18.

Centerville Tel. Co. No. 16, Joe Kremer, St. Donatus. Per mile \$8.50; Jackson 11, total \$93.50.

Centerville Tel. Line, R. L. Sutter, Aurora. Per mile \$9.45; Buchanan 5.50, total \$51.98.

Central Iowa Township Tel. Line, Herman P. H. Rehbehn, Atalissa. Per mile \$11.90; Cedar 4.62, \$54.98; Muscatine 1.75, \$20.83; total \$75.81.

Central Tel. Line, Otto Timm, Victor. Per mile \$8.55; Iowa 5.50, \$47.03; Poweshiek 3, \$25.65; total \$72.68.

Champion Hill Tel. Line, John H. Arnold, Atalissa. Per mile \$7.90; Muscatine 6, total \$47.40.

Chapin Tel. Co. 603, A. E. Scott, Chapin. Per mile \$11.00; Franklin 2.25, total \$24.75.

Charlton Myers Tel. Line, Carl Johnson, Charlton. Per mile \$6.25; Lucas 7, total \$43.75.

Charles City & Farmers Mutual Tel. Co., Ed Gayther, Charles City. Per mile \$13.65; Chickasaw 38, \$382.20; Floyd 229.89, \$3,138.00; total \$3,520.20.

Charter Oak Farmers Tel. Line, Ben Balvin, Clutier. Per mile \$8.20; Tama 6.25, total \$51.25.

Charter Oak Tel. Co., A. F. Little, Murray. Per mile \$6.65; Clarke 1.50, total \$9.98.

Charter Oak Tel. Co., V. P. Lynn, Osceola. Per mile \$9.60; Clarke 3.50, total \$33.60.

Charter Oak Tel. Line, J. L. Overholtzer, Grand River. Per mile \$9.75; Decatur 6, total \$58.50.

Chelsea & Burr Oak Tel. Co., Orle W. Beck, Chelsea. Per mile \$8.35; Poweshiek 7, \$58.46; Tama 5, \$41.75; total \$100.20.

Chelsea Star Tel. Line No. 1, O. P. Boyer, Chelsea. Per mile \$7.85; Poweshiek 8.25, \$64.75; Tama 4.75, \$37.59; total \$102.05.

Chequest Farmers Tel. Co., F. S. Harryman, Douda. Per mile \$11.20; Van Buren 9.05, total \$101.35.

Chequest Tel. Line, Floyd Wilkinson, Floris. Per mile \$9.55; Davis 7, total \$66.85.

Cherokee & Meriden Mutual Tel. Line, J. A. McDonald, Cherokee. Per mile \$9.00; Cherokee 9, total \$81.00.

Cherry Grove & Chester Tel. Line, J. A. Jensen, Chester. Howard, total assessment \$15.00.

Cherry Grove Tel. Co., W. B. Meeks, Martelle. Per mile \$7.90; Jones 8.75; total \$69.12.

Cherry Tel. Lines No. 2 & 12, E. D. Seda, Traer. Per mile \$10.50; Tama 14.50, total \$152.25.

Chester Bell Tel. Co., H. G. Sutton, Grinnell. Per mile \$10.10; Poweshiek 4.10, total \$41.41.

Chester & Grinnell Tel. Line, Ralph Sherman, Grinnell. Per mile \$9.40; Jasper .50, \$4.70; Poweshiek 5.75, \$54.05; total \$58.75.

Chestnut Tel. Line, Ben Haranza, Toledo. Per mile \$7.45; Tama 7.50, total \$55.88.

Chillicothe & Munterville Tel. Ass'n., A. L. Stump, Chillicothe. Per mile \$6.75; Wapello 12, total \$81.00.

Chisholm & Avery Tel. Co., J. C. Johnston, Albia. Per mile \$8.60; Monroe 8.25, total \$70.95.

Christian Hill Tel. Line, Geo. M. Rector, Hampton. Per mile \$10.30; Franklin 3.75, total \$38.62.

Churchill Co-Operative Tel. Line, E. C. Smith, Armstrong. Per mile \$10.50; Emmet 5.25, \$55.13; Kossuth .34, \$3.57; total \$58.70.

Churchill Mutual Tel. Line, P. H. Knock, Holland. Per mile \$7.65; Grundy 15, total \$114.75.

Churchville Tel. Line, F. J. Mulhern, Churchville. Per mile \$9.17; Madison 3.50, \$32.10; Warren 5.25, \$48.14; total \$80.24.

Citizens Mutual Tel. Co., Ernest P. Nelson, Forest City. Per mile \$11.80; Winnebago 61, total \$719.80.

Clarinda Bethesda Northwestern Tel. Line, O. H. Steeve, Clarinda. Per mile \$7.45; Page 12.50, total \$93.12.

Clarinda & Bethesda Tel. Co., Emory Wagoner, Clarinda. Per mile \$9.15; Page 11.50, total \$105.23.

Clarinda No. 4 Tel. Line, L. R. Folk, Clarinda. Per mile \$9.10; Page 9, total \$81.90.

Clarinda & Shambaugh Mutual Tel. Co., James U. McKeown, Clarinda. Per mile \$8.70; Page 11.50, total \$100.05.

Clark Brown Grain Co., P. E. Ford, Nevada. Greene, total assessment \$8.00.

Clauton Valley Farmers Tel. Line, Alfred Melike, St. Charles. Per mile \$11.00; Madison 3.25, \$35.75; Warren 4.50, \$49.50; total \$85.25.

Clay Center Tel. Line No. 2, Henry C. Kitzman, Beaman. Per mile \$11.20; Grundy 2.50, total \$39.20.

Clay Hill Cooperative Tel. Line, John Wilkins, Waverly. Per mile \$15.60; Bremer 1.75, total \$27.30.

Clear Creek Central Mutual Tel. No. 6, J. Victor Vogel, Harper. Per mile \$5.76; Keokuk 13, total \$74.75.

Clear Creek Mutual Tel. Co., D. J. Beary, Lovilla. Per mile \$8.55; Marion 2.25, \$19.24; Monroe 4, \$34.20; total \$53.43.

Clear Creek Mutual Tel. Co., C. F. Puffer, Keota. Per mile \$9.20; Keokuk 5.25, total \$48.30.

Clearfield & Benton Mutual Tel. Co., S. E. Dille, Diagonal. Per mile \$7.40; Ringgold 7, total \$51.80.

Clearfield & Diagonal Tel. Line, J. W. Bailey, Diagonal. Per mile \$8.00; Ringgold 8, total \$64.00.

Clearfield & Lenox Tel. Line, F. M. Henderson, Lenox. Per mile \$10.65; Taylor 19, total \$202.35.

Clearfield & Red Cedar Tel. Co., R. W. Leonard, Clearfield. Per mile \$9.15; Ringgold 7.25, total \$66.34.

Clearfield & Southwestern Tel. Co., Wm. Harvey, Blockton. Per mile \$7.80; Taylor 13.75, total \$107.25.

Clear Lake Tel. Co. No. 300, J. J. Ziegler, Jr., Albert City. Per mile \$9.75; Pocahontas 10, total \$97.50.

Cleghorn Farmers Mutual Tel. Co., Wm. Horstman, Cleghorn. Per mile \$8.90; Cherokee 10, total \$89.00.

Cleghorn Southern Tel. Co., F. E. Fuhrman, Cleghorn. Per mile \$10.90; Cherokee 17.50, total \$190.75.

Clermont & Elgin Tel. Co., J. F. Miller, Jr., Elgin. Per mile \$9.14; Payette 32, total \$292.48.

Cleveland Center Mutual Tel. Co., Wm. Miller, Rock Rapids. Per mile \$7.70; Lyon 9, total \$69.30.

Cleveland Township Tel. Co., Herman Hamann, Alford. Per mile \$8.90; Lyon 14, total \$112.60.

Clinton Center Tel. Line, M. E. Bettis, Lineville. Per mile \$8.20; Wayne 14, total \$114.80.

Clinton Tel. Line, W. F. Woodley, Allerton. Per mile \$8.70; Wayne 9, total \$78.30.

Clover Creek Tel. Co., John O'Connor, Lone Tree. Per mile \$8.20; Johnson 7.75, total \$63.55.

Clover Dale Tel. Line, B. F. Rohwer, Paullina. Per mile \$8.60; O'Brien 4.25, total \$26.55.

Cloverhill Mutual Tel. Co., Harm Groot, Holland. Per mile \$8.75; Grundy 6, total \$52.50.

Cloverleaf Tel. Line, E. T. Corwin, Rock Valley. Per mile \$7.40; Sioux 6, total \$44.40.

Cloverleaf Tel. Line, Joe T. Svoboda, Amana. Per mile \$7.50; Benton 3.50, \$26.25; Iowa 2.50, \$18.75; total \$45.00.

Clover Leaf Tel. No. 42, Orrin F. Wickersham, Given. Per mile \$9.20; Mahaska 3.50, total \$32.20.

Clover Leaf Threshing Tel. Co., Harry Messer, Dysart. Per mile \$11.20; Tama 2.25, total \$25.20.

Cluster Tel. Co. No. 2, Henry Eastman, Hepburn. Per mile \$12.00; Page 1.50, total \$18.00.

Coal Creek & What Cheer Tel. Line, B. C. Middleton, What Cheer. Per mile \$10.60; Keokuk 8, \$84.80; Mahaska 2, \$21.20; total \$106.00.

Codfish Tel. Co., Fred Engel, Maquoketa. Per mile \$9.60; Jackson 5, total \$48.00.

Coin & College Springs Star Tel. Co., Wils Little, Coin. Per mile \$9.30; Page 13, total \$120.90.

Coin Yorktown Tel. Co., Floyd Bohrer, Shenandoah. Per mile \$7.35; Page 26, total \$191.10.

Colfax Baby Tel. Line, Geo. Hook, Wellsburg. Per mile \$7.75; Grundy 8, total \$62.00.

Colfax Mutual Tel. Line, J. A. Franken, Holland. Per mile \$8.35; Grundy 6, total \$50.10.

College Corner Tel. Co., G. T. Jenkin, Dexter. Per mile \$9.45; Guthrie 7, total \$66.15.

College Springs & Braddyville Farmers Tel. No. 1, Wm. McAlfin, Braddyville. Per mile \$7.50; Page 8.50, total \$66.30.

College Springs & Braddyville Farmers Tel. Line No. 2, H. E. Osborn, Braddyville. Per mile \$8.10; Page 9, total \$72.90.

College Springs & Shambaugh Tel. Co., I. L. McKinley, Shambaugh. Per mile \$9.10; Page 7, total \$63.70.

College Springs & State Line Tel. Co., R. E. Morrow, Blanchard. Per mile \$8.80; Page 6.25, total \$55.00.

College Springs Stub Line, Scott McClarnon, Shambaugh. Per mile \$7.95; Page 3.25, total \$25.84.

College Springs & Yorktown Tel. Co., Harry B. Standage, Clarinda. Per mile \$6.70; Page 15.75, total \$105.52.

College Township Central Tel. Line No. 8, John S. Milligan, Cedar Rapids. Per mile \$8.00; Linn 11.50, total \$92.00.

Columbia Mutual Tel. Line, L. S. Whiting, Eldora. Per mile \$7.75; Grundy 1.50, \$11.63; Hardin 5.50, \$42.63; total \$54.26.

Columbia Tel. Co., Fred Timm, Tama. Per mile \$9.92; Tama 12.50, total \$124.00.

Concord Ell Tel. Co., W. H. Ingram, Garner. Per mile \$9.75; Hancock 13.50, total \$131.63.

Concord Mutual Tel. Co., L. E. Clark, Shannon City. Per mile \$7.30; Ringgold 2, \$14.60; Union 2, \$14.60; total \$29.20.

Concord Tel. Co., John Barnable, Lawton. Per mile \$11.60; Woodbury 12, total \$139.20.

Concord Tel. Line, Bert Bare, Indianola. Per mile \$8.75; Warren 3, total \$26.25.

Cone Tel. Co., Will Zimble, Traer. Per mile \$9.20; Tama 8.75, total \$80.50.

Con Falls Tel. Co., W. H. Pudil, Swisher. Per mile \$12.10; Johnson 22, total \$266.20.

Confidence & Bethlehem Straight Line, Orval Green, Russell. Per mile \$7.50; Wayne 7, total \$52.50.

Confidence & Russell Tel. Line, H. R. Chapman, Russell. Per mile \$6.70; Lucas 4, \$26.80; Wayne 4, \$26.80; total \$53.60.

Conn Tel. Line, Dan A. Conn, Parkersburg. Per mile \$10.75; Butler 2.85, total \$30.96.

Cono Center Tel. Line, Jacob Arnold, Walker. Per mile \$8.60; Buchanan 4, \$34.40; Linn 50, \$4.30; total \$38.70.

Cono & Quasqueton Tel. Line, Roy Chesmore, Rowley. Per mile \$10.60; Buchanan 4.50, total \$47.70.

Conway & Blockton Tel. Co., Connor Stephens, Blockton. Per mile \$8.75; Taylor 12, total \$105.00.

Conway County Farm Mutual Tel. Ass'n., G. W. Hough, Conway. Per mile \$8.30; Taylor 5.50, total \$45.65.

Conway Short Line, C. D. Hewitt, Conway. Per mile \$12.65; Taylor 5.75, total \$72.73.

Coon Grove Tel. Co., Sam C. Thompson, Thompson. Per mile \$9.80; Winnebago 21.75, total \$213.15.

Coon Hollow Mutual Tel. Line, Mrs. A. Nelson, Pella. Per mile \$6.95; Marion 8.38, total \$58.24.

Coon Rapids & Erastus Tel. Co., Allen Bower, Coon Rapids. Per mile \$10.00; Carroll 2.5, \$2.50; Guthrie 4.25, \$42.50; total \$45.00.

Coon Rapids & Viola Tel. Co., W. J. Carpenter, Coon Rapids. Per mile \$6.65; Audubon 11.25, \$74.81; Carroll 1.25, \$8.31; Guthrie 3.50, \$23.28; total \$106.40.

Coon Valley Mutual Tel. Ass'n., Ira T. Stanley, Earlham. Per mile \$5.25; Dallas 6.25, \$32.81; Madison 50, \$2.63; total \$35.44.

Coon Valley Mutual Tel. Co., F. C. Blair, Yetter. Per mile \$11.40; Calhoun 1, \$11.40; Sac 15, \$111.00; total \$182.40.

Coon Valley Tel. Co., E. E. Lauk, Redfield. Per mile \$10.00; Dallas 6, total \$60.00.

Coon Valley Tel. Co., W. H. Rust, Scranton. Per mile \$7.15; Carroll 10, total \$71.50.

Coon Valley Tel. Co., Alva Dygert, Panora. Per mile \$8.95; Guthrie 4.50, total \$40.28.

Coon Valley Tel. Line, J. L. Drake, Grand Junction. Per mile \$9.80; Greene 22, total \$215.60.

Coon Valley Tel. Line No. 11, Lafe Willey, Montelth. Per mile \$7.00; Guthrie 6, total \$42.00.

Cooper Line or (No. 58 Line), Ed. B. Berger, Toledo. Per mile \$8.95; Tama 5.50, total \$49.23.

Cooper Mutual Tel. Ex., Harry White, Cooper. Per mile \$11.70; Greene 40.27, total \$471.16.

Copper Head Tel. Line, L. H. Arle, Ottumwa. Per mile \$5.90; Wapello 8, total \$47.20.

Corn Belt & Shannon City Tel. Line, Stephen Melody, Shannon City. Per mile \$6.85; Ringgold 6, total \$41.00.

Corn Belt Tel. Co., Louis Krier, Estherville. Per mile \$8.85; Emmet 17.50, total \$154.88.

Corn Belt Tel. Line, A. F. Kosnar, Clutier. Per mile \$9.60; Tama 6, total \$57.60.

Corner Tel. Line, H. Unran, Reinbeck. Per mile \$6.15; Grundy 6.75, total \$41.50.

Corydon & Cambria Tel. Co., S. A. Fry, Corydon. Per mile \$7.65; Wayne 3.38, total \$25.87.

Coster Tel. Line, N. S. Ramige, Shell Rock. Per mile \$7.90; Butler 12, total \$94.80.

Cottage Hill Tel. Co., S. H. Ellison, Martelle. Per mile \$10.00; Jones 8, total \$80.00.

Cottonwood Glen Farmers Tel. Co., Arthur Budeller, Wilton Junction. Per mile \$8.15; Muscatine 8, total \$65.20.

Cottonwood Mutual Tel. Line, A. F. Rosenau, Panora. Per mile \$9.90; Guthrie 7, total \$69.30.

Cottonwood Tel. Line, G. B. Welda, Diagonal. Per mile \$8.00; Ringgold 10, total \$80.00.

County Home Tel. Line, O. McFee, Independence. Per mile \$10.65; Buchanan 3, total \$31.95.

County Line Tel. Co., Horace Wise, Dexter. Per mile \$9.30; Adair 8.25; \$76.73; Dallas 7.5, \$6.98; Guthrie 1, \$9.30; Madison 7.5, \$6.98; total \$99.99.

County Line Tel. Co., Thos. Roberts, Jr., Marcus. Per mile \$5.35; Cherokee 9, \$48.15; Plymouth 2, \$10.70; total \$58.85.

County Line Tel. Co., Glen Lowry, Garwin. Per mile \$11.73; Marshall 1.25, \$14.66; Tama 11.75, \$127.83; total \$152.49.

County Line Tel. Co., Jacob Huber, Blakesburg. Monroe, total assessment \$42.00.

County Line Tel. Co. No. 1, B. Weaver, Sheldon. Per mile \$11.60; O'Brien 1.50, \$17.40; Sioux 1.50, \$17.40; total \$34.80.

County Line Tel. Line, E. A. Walter, Victor. Per mile \$9.00; Poweshiek 2.25, total \$20.25.

Covington & Northwestern Tel. Co., W. A. Tanner, Palo. Per mile \$7.90; Linn 17, total \$134.30.

Covington Southeastern Tel. Line, F. M. Davis, Cedar Rapids. Per mile \$10.85; Linn 3, total \$32.55.

Crabtown & Cedar Grove Tel. Line, Peter J. Edwards, Bernard. Per mile \$11.35; Jackson 5.50, total \$62.43.

Crescent Mutual Tel. Co., Geo. McCann, Osceola. Per mile \$9.10; Clarke 14, total \$127.40.
 Crescent Mutual Tel. Line, N. J. Brotherton, Kent. Per mile \$9.20; Adams 9, \$82.80; Union 25, \$2.30; total \$85.10.
 Crescent Tel. Co., Chas. F. Ransom, Clear Lake. Per mile \$17.00; Cerro Gordo 14.50, total \$246.50.
 Cresco Rural Tel. Line, M. J. Jones, Algona. Per mile \$7.80; Kossuth 4.50, total \$35.10.
 Creston & Grant Tel. Line, F. D. Ickis, Creston. Per mile \$6.00; Union 6, total \$36.00.
 Creston & Ringgold Farmers Mutual Tel. Line, F. L. Truman, Diagonal. Per mile \$11.25; Union 4, total \$45.00.
 Crooked Creek Tel. Co., M. Tierney, West Chester. Per mile \$10.65; Washington 3.50, total \$37.27.
 Crosby Tel. Line, Jas. Swift, Washington. Per mile \$9.70; Washington 5.50, total \$53.35.
 Cross Roads Mutual Tel. Line, Geo. E. Ferren, Plano. Per mile \$7.65; Wayne 3.50, total \$26.78.
 Cross Roads Tel. Co., E. D. Martin, Bloomfield. Per mile \$10.00; Davis 4.50, total \$45.00.
 Cross Road Tel. Co., George Spieker, Cumberland. Per mile \$7.00; Cass 8, total \$56.00.
 Crowley Tel. Line, J. P. Crowley, Winthrop. Per mile \$7.00; Buchanan 7.75, total \$54.25.
 Crowl Klein Short Line, Lester C. Daniel, Murray. Per mile \$6.65; Clarke 3.65, total \$29.25.
 Crystal Mutual Tel. Co., John Prehn, Traer. Per mile \$2.75; Tama 20, total \$55.00.
 Curry Tel. Line, Orville Nelson, Clearfield. Per mile \$10.65; Ringgold 1.50, \$5.33; Taylor 3.25, \$34.61; total \$39.94.
 Curtis Short Line Tel. Co., F. T. Carren, Chariton. Per mile \$7.00; Lucas 1.25, total \$8.75.
 Cutter Tel. Line, J. P. Cutter, Castana. Monona, total assessment \$5.00.
 Dally Trottnow Tel. Co., R. H. Dailey, Dysart. Per mile \$8.25; Benton 2.50, total \$20.62.
 Dale Center Tel. Co., Richard L. Watts, Paullina. Per mile \$6.80; O'Brien 11.25, total \$76.50.
 Dale Highland Tel. Co., G. W. Augustson, Primghar. Per mile \$6.60; O'Brien 11.50, total \$75.90.
 Dale Southern Tel. Co., C. W. Disney, Stuart. Per mile \$8.30; Guthrie 3, total \$24.90.
 Dallas Center Short Mutual Line, T. A. Harris, New Market. Per mile \$11.75; Taylor 4, total \$47.00.
 Dallas Mutual Tel. Co., Ora Welch, Dallas. Per mile \$8.45; Marion 14, total \$118.30.
 Dayton Independent Tel. Co., Arthur H. Schultz, Deep River. Per mile \$7.15; Iowa, 7.75, \$45.41; Poweshiek 4.25, \$30.39; total \$85.80.
 Dayton Tel. Co., Carl Litterer, Clarksville. Per mile \$15.70; Butler 2, \$31.40; Floyd 1.17, \$13.36; total \$49.75.
 Daytonville Mutual Tel. Co., L. Bottenfeld, Wellman. Per mile \$18.00; Washington 3, total \$54.00.
 Deep Creek Tel. Co., John Schrier, Remsen. Per mile \$8.50; Plymouth 4.50, total \$38.25.
 Deep River Mutual Tel. Co., N. H. Keller, Deep River. Per mile \$38.10; Poweshiek 5, total \$190.50.
 Deer Creek Farmers Tel. Co., H. I. Hendrickson, Northwood. Per mile \$7.90; Worth 5.50, total \$43.45.
 Deer Park Mutual Tel. Co., Geo. Trieschmann, Wellman. Per mile \$12.80; Washington 3.13, total \$40.06.
 Delphos & Benton Short Line, J. L. Helmes, Benton. Per mile \$8.55; Ringgold 3, total \$25.65.
 Democratic Tel. Line, L. C. Darrah, Plano. Per mile \$8.30; Appanoose 6.50, total \$53.95.
 Derby & Warren Township Tel. Line, S. K. Baber, Chariton. Per mile \$8.35; Lucas 10.50, total \$37.68.
 Diagonal Benton & Maloy Mutual Tel. Co., F. Rychnosky, Benton. Per mile \$8.75; Ringgold 13.25, total \$115.92.
 Diagonal, Corinth, Knowlton & Shannon City, M. G. Prentis, Diagonal. Per mile \$8.00; Ringgold 5, total \$40.00.

Diagonal & Grant Center Tel. Line, C. G. Deal, Diagonal. Per mile \$8.40; Ringgold 7.25, total \$60.90.
 Diagonal & Poland Tel. Line, L. H. Howe, Diagonal. Per mile \$11.17; Ringgold 10, total \$111.70.
 Diagonal Tel. Co., G. A. Freeman, Brandon. Per mile \$7.90; Buchanan 5.50, total \$43.45.
 Diagonal Tel. Co., C. H. Collins, Russell. Per mile \$8.65; Lucas 3.75, total \$22.44.
 Diagonal Tel. Co., Hobart Follett, Eldora. Per mile \$7.20; Hardin 4, total \$28.80.
 Dillon Farmers Tel. Line, Dan Brucklacher, LeGrand. Per mile \$9.95; Marshall 7.50, total \$74.63.
 Dinsdale Reinbeck Farmers Tel. Line, Elmer Strohbehn, Reinbeck. Per mile \$8.70; Grundy 4.75, \$41.33; Tama 6.25, \$54.38; total \$95.71.
 District No. 7 Tel. Line, R. G. Nims, Maquoketa. Per mile \$13.75; Jackson 1.50, total \$20.63.
 Doe Branch Tel. Co., A. D. Sylvester, Glidden. Per mile \$8.10; Carroll 10, total \$81.00.
 Doege Tel. Line, Ernest Peterson, Titonka. Per mile \$8.90; Kossuth 9, total \$80.10.
 Doon & Alvord Tel. Line No. 3, John Lattman, Rock Rapids. Per mile \$7.70; Lyon 15, total \$115.50.
 Doon Township Tel. Line, J. W. Smith, Doon. Per mile \$7.35; Lyon 9.50, total \$69.83.
 Douds Independent Tel. Line, E. O. Nutt, Selma. Per mile \$10.00; Van Buren 5.50, total \$55.00.
 Douds Leando Southwestern Tel. Co., W. A. Hewitt, Douds. Per mile \$10.90; Van Buren 4.50, total \$49.95.
 Douds Tel. Line, W. L. Pollock, Douds. Per mile \$20.25; Van Buren 2, total \$40.50.
 Douglas Center Tel. Line, John E. Vogel, Nodaway. Per mile \$9.50; Adams 5, total \$47.50.
 Douglass Short Line, J. E. Smith, Creston. Per mile \$6.80; Union 7.75, total \$52.70.
 Downey Mutual Tel. Line, C. R. Gates, West Branch. Per mile \$9.45; Cedar 6, \$56.70; Johnson 1.50, \$4.73; total \$61.43.
 Downey & Scott Tel. Co., W. A. Meardon, Iowa City. Per mile \$8.45; Cedar 1.75, \$14.79; Johnson 6.75, \$57.03; total \$71.82.
 Drake & Crawford Tel. Line, E. E. Drake, Winterset. Per mile \$7.00; Madison 2.50, total \$17.50.
 Draper Tel. Co., Ed Hayes, Buckingham. Per mile \$10.00; Tama 5, total \$50.00.
 Dunbar & Gilman Tel. Co., F. A. Narber, Gilman. Per mile \$10.75; Marshall 4.50, total \$48.35.
 Dunville Mutual Tel. Line, J. W. Lang, Floris. Per mile \$23.50; Davis 1.33, total \$30.93.
 Durant Northeastern Tel. Co., Henry Lehms, Durant. Per mile \$11.20; Cedar 1, \$11.20; Scott 5.75, \$64.40; total \$75.60.
 Durant No. 3 Tel. Co., Gustav A. Herring, Stockton. Per mile \$7.70; Muscatine 4, \$30.80; Scott .66, \$5.08; total \$35.88.
 Dutch Creek Tel. Co., C. O. Greenwood, Keota. Per mile \$8.30; Washington 5.50, total \$45.65.
 Dutch Creek Tel. Co., R. R. Ellison, Anamosa. Per mile \$8.75; Jones 4.50, total \$39.38.
 Dutch Ridge Tel. Co., M. L. Sadler, Douds. Per mile \$9.20; Van Buren 9, total \$82.80.
 Dutch Stub Tel. Co., Rex R. Keck, Laurens. Per mile \$9.50; Palo Alto 4, \$37.20; Pocahontas 12.25, \$113.93; total \$151.13.
 Dutton & Iron Hills Line, Walter Dutton, Maquoketa. Per mile \$7.00; Jackson 3.25, total \$22.75.
 Duwa-Hofer Tel. Line, Wm. J. Duwa, Kalona. Per mile \$8.25; Washington 1.75, total \$14.43.
 Dysart & Garrison Tel. Line, Burton Blough, Garrison. Per mile \$8.85; Benton 6.75, total \$59.74.
 Eagle Lake Tel. Line, Lawrence Thorson, Armstrong. Per mile \$6.82; Kossuth 6, \$40.92; Emmet 2.50, \$17.05; total \$57.97.
 Eagleville Mutual Tel. Line, A. E. Walton, Wellman. Per mile \$8.25; Iowa 4, \$33.00; Washington 25, \$2.96; total \$35.06.
 Eakin Tel. Line, Ernest Paine, Sibley. Per mile \$8.60; Osceola 8, total \$68.80.

East Beech Tel. Co., O. S. Bowery, Beech. Per mile \$40.60; Warren .50, total \$20.30.

East Buffalo Tel. Co., W. M. Ferrin, Winthrop. Per mile \$8.40; Buchanan 6.75, total \$56.70.

East Byron Tel. Line, Fred Crow, Winthrop. Per mile \$7.95; Buchanan 7, total \$55.65.

East Center Private Line, William Nedderman, Lovilia. Per mile \$10.00; Monroe 2.50, total \$25.00.

East Central Rural Tel. Line No. 90, Jos. Knecht, Whittemore. Per mile \$10.75; Kossuth 5, total \$53.75.

East End Olin Morley Tel. Co., H. E. Levsen, Olin. Per mile \$8.75; Jones 5.50, total \$44.13.

Eastern Star Mutual Line, Fred Plum, Bussey. Per mile \$10.60; Monroe 5.25, total \$55.65.

Eastern Tel. Co., W. J. Allen, Laurens. Per mile \$9.70; Pocahontas 4, total \$38.80.

Eastern Union County Tel. Co., F. A. Cramer, Thayer. Per mile \$9.60; Union 12.50, total \$120.00.

East Farmers Tel. Line No. 5, John J. Small, Bellevue. Per mile \$10.00; Jackson 5, total \$50.00.

East Grant Tel. Line, Earl Brewster, Sheldon. Per mile \$10.13; Sioux 6.70, total \$67.87.

East Gravity Short Line No. 10, Lee Berry, Gravity. Per mile \$9.60; Taylor 6, total \$57.60.

East Hickory Tel. Co., Frank Hayek, Toledo. Per mile \$8.15; Tama 7.50, total \$61.13.

East Highland & Columbia Tel. Line, Geo. A. Dolezal, Tama. Per mile \$7.15; Tama 18, total \$128.70.

East Holman Township Tel. Line, Frank Cronin, Sibley. Per mile \$8.00; Osceola 10.50, total \$84.00.

East Iowa Township Tel. Line, E. M. Crees, Atalissa. Per mile \$8.00; Cedar 8, total \$64.00.

East Liberty Tel. Line, Jasper Martin, Sutherland. Per mile \$10.30; O'Brien 4.50, total \$46.35.

East Liberty Tel. Line, H. M. Richards, West Liberty. Per mile \$9.65; Muscatine 2.25, total \$21.71.

East Lincoln Tel. Co., E. W. Ruggles, Carlisle. Per mile \$9.45; Warren 15, total \$141.75.

East Lincoln Tel. Co., Henry J. Schaapuld, West Liberty. Per mile \$7.85; Johnson 8, \$62.80; Muscatine 1.50, \$11.78; total \$74.58.

East Lincoln Tel. Co., Ben Maeder, Mt. Etna. Per mile \$8.20; Adams 11, total \$90.20.

East Line No. 3 Tel. Co., Wm. Sells, Maquoketa. Per mile \$8.00; Jackson 7.50, total \$60.00.

East Linn Mutual Tel. Co., J. A. Harper, Redfield. Per mile \$9.65; Dallas 27, total \$260.55.

East Lyman Mutual Tel. Ass'n, P. H. Martens, Griswold. Per mile \$10.95; Cass 8, total \$87.60.

East Madison Tel. Co., Alice Crow, Aurora. Per mile \$6.60; Buchanan 7.50, total \$49.50.

East Marion Tel. Co., Theo. Carlson, Stratford. Per mile \$10.60; Hamilton 18.50, total \$196.10.

East Monteith and Pandora Mutual Tel. Line, Jas. D. Dudley, Panora. Per mile \$9.00; Guthrie 10, total \$90.00.

East Nichols Tel. Line No. 3, F. E. Pike, Nichols. Per mile \$8.60; Muscatine 5.75, total \$49.45.

East Norway Tel. Line, H. O. Kvambeck, Lake Mills. Per mile \$8.65; Winnebago 7.50, total \$64.87.

East Oneida Tel. No. 1, F. J. Dvorak, Clutier. Per mile \$11.30; Tama 7.25, total \$81.93.

East Otter Creek Tel. Line, Ivan L. Notbohm, Toddville. Per mile \$15.85; Linn 3, total \$47.55.

East Plymouth Rock Tel. Co., Harry McCabe, Cresco. Per mile \$8.50; Winneshek 11.50, total \$97.75.

East Rural Hickory Tel. Co., J. E. Benda, Toledo. Per mile \$6.75; Tama 10, total \$67.50.

East Rural Tel. Line, Fred Boyken, Titonka. Per mile \$9.25; Kossuth 11.50, \$106.33; Winnebago .20, \$1.85; total \$108.23.

East Rural Tel. Line, Robert West, Estherville. Per mile \$9.15; Emmet 8.50, total \$77.78.

East Side Eldora Mutual Tel. Line, W. C. Vigers, Eldora. Per mile \$7.00; Hardin 8.75, total \$61.25.

East Summit Tel. Line, H. A. Hosier, Adair. Per mile \$7.00; Adair 11.75, total \$82.25.

East Toledo Tel. Co., Chas. Whalin, Toledo. Per mile \$9.90; Tama 2.75, total \$27.23.

East Union Mutual Tel. Co., Claude Hauser, Whitten. Per mile \$8.50; Hardin 4.25, total \$36.12.

East Union Rural Tel. Line 2 & 26, W. F. Jenkinson, Algona. Per mile \$8.80; Kossuth 11, total \$96.80.

East Union Tel. Line No. 93, F. W. Taylor, Murray. Per mile \$7.50; Clarke 10.75, total \$80.62.

East Warren Tel. Line, Lee Morgan, Victor. Per mile \$10.00; Poweshiek 3.50, total \$35.00.

East Waterloo Township Tel. Line, Oscar Cook, Waterloo. Per mile \$9.75; Black Hawk 7.50, total \$73.12.

East Waterloo Township Tel. Line, A. H. Ede, Waterloo. Per mile \$18.50; Black Hawk 2.75, total \$50.87.

East Waterman Tel. Co., J. S. Woolston, Sutherland. Per mile \$6.85; O'Brien 10, total \$68.50.

East Winterset Mutual Tel. Line, H. W. Kile, Winterset. Per mile \$5.15; Madison 12.25, total \$63.09.

East York Tel. Line, Fred M. Kesh, Elberon. Per mile \$9.80; Benton .50, \$4.90; Tama 5, \$49.00; total \$53.90.

Ebenzer Tel. Line, L. A. Draper, East Peru. Per mile \$10.00; Madison 5, total \$50.00.

Echo Tel. Line, Henry Angerer, Wilton Junction. Per mile \$7.85; Muscatine 4.50, total \$35.33.

Edmundson Tel. Co., W. G. Bittinger, Thornburg. Per mile \$9.00; Keokuk 3.50, total \$31.50.

Edna Union Tel. Line, Chas. Martens, Cumberland. Per mile \$5.30; Cass 8.70, total \$46.11.

Egypt Short Line, F. E. Bradley, Milton. Van Buren, total assessment \$9.00.

Egypt Tel. Line, Jake Stokasberry, Milton. Per mile \$21.35; Van Buren 1.75, total \$37.30.

Egypt Tel. Line, John W. Goodwin, Lovilia. Per mile \$7.75; Monroe 5, total \$38.75.

Eight Hundred Tel. Line, Joseph Bellis, Castana. Per mile \$8.75; Monona 5, total \$43.75.

Eighty Nine Tel. Line, L. A. Warner, Blakesburg. Per mile \$10.00; Monroe 3, total \$30.00.

Elitzen & New Albin Tel. Co., Aug. F. Fruechte, New Albin. Per mile \$9.60; Allamakee 22.50, total \$216.00.

Elberon and Salt Creek Tel. Line, Chas. Shuster, Elberon. Per mile \$10.00; Tama 5.25, total \$52.50.

Eldorado Tel. Line, H. C. Roll, Lovilia. Per mile \$8.75; Monroe 4.66, total \$40.78.

Eldora & Owasa Mutual Tel. Line, C. F. Hayden, Eldora. Per mile \$15.80; Hardin 11, total \$173.80.

Eldora Pleasant View Tel. Line, H. C. Gast, Steamboat Rock. Per mile \$8.25; Hardin 10.50, total \$86.62.

Eldora, Roughwoods & Point Pleasant Tel. Line, O. Janes, Eldora. Per mile \$8.45; Hardin 32, total \$270.40.

Elgin Home Tel. Co., Jacob M. Gehring, Elgin. Per mile \$9.75; Clayton 14.25, \$138.94; Fayette 2.25, \$21.94; total \$160.88.

Elk Run Mutual Tel. Line, Frank Olerich, Carroll. Per mile \$4.90; Carroll 10.25, total \$50.23.

Elk Run Tel. Line, R. J. Mallin, Tama. Per mile \$8.80; Tama \$8.50, total \$74.80.

Elk Valley Tel. Line, E. L. Millsap, Lamoni. Per mile \$7.15; Decatur 12.25, \$87.59; Ringold 2.75, \$19.66; total \$107.25.

Elias Whitlock Tel. Line, Elias Whitlock, Ladora. Iowa, total assessment \$7.50.

Ellington Center Mutual Tel. Co., Fred L. Meinecke, Ventura. Per mile \$8.25; Hancock 11, total \$90.75.

Ellington Tel. Co., Geo. Hall, Garner. Per mile \$7.80; Hancock 10, total \$78.00.

Ellington Tel. Line, W. M. Riemer, Garner. Per mile \$8.40; Hancock 7, total \$58.80.

Elliott, Chas. Private Line, Chas. Elliott, Bussey. Per mile \$11.00; Mahaska 2, total \$22.00.

Ellis Tel. Line No. 44, John F. Cronk, Iowa Falls. Per mile \$7.85; Hardin 12.25, total \$96.16.

Elm Grove Short Line No. 21, Ed E. Wigton, Winterset. Per mile \$9.50; Madison 7, total \$66.50.

Ely Tel. Line No. 1, J. O. Clark, Ely. Per mile \$7.15; Linn 6.50, total \$46.48.

Emergency Tel. Line, John Ruff, Garwin. Tama, total assessment \$20.00.

Emerson Mutual Tel. Lines No. 2 & 12, E. A. Jenks, Emerson. Per mile \$7.80; Mills 4, \$31.20; Montgomery 8, \$62.40; total \$93.60.

Emerson Mutual Line No. 6, W. A. Smith, Emerson. Per mile \$9.10; Mills 6.50, total \$59.15.

Emerson Mutual Tel. Line No. 8, R. R. Honeyman, Emerson. Per mile \$8.50; Mills 50, \$4.25; Montgomery 2.50, \$21.25; total \$25.50.

Emerson Mutual Tel. Line No. 14, C. Malmquist, Emerson. Per mile \$7.35; Mills 50, \$3.68; Montgomery 9, \$66.15; total \$69.83.

English River Mutual Tel. Line, Everett McArtor, Wellman. Per mile \$8.60; Washington 3.50, total \$30.10.

English Township Tel. Co., G. T. Miller, Williamson. Per mile \$12.53; Lucas 24, total \$426.02.

Epworth Tel. Co., J. J. Wilcox, Cleghorn. Per mile \$7.80; Cherokee 12, total \$93.60.

Erickson Tel. Line, A. T. Waples, Castana. Monona, total assessment \$8.75.

Erie Calumet Rural Tel. Line, Christ Heldt, Paulina. Per mile \$8.90; Cherokee 2, \$17.80; O'Brien 5.50, \$48.95; total \$66.75.

Etna Tel. Line, Fred Sailer, Ackley. Per mile \$9.35; Franklin 3.75, \$35.06; Hardin 3.75, \$35.06; total \$70.12.

Eureka Co-Operative Tel. Co., M. H. Thiele, Adair. Per mile \$4.20; Adair 19.50, total \$81.90.

Eureka Farmers Mutual Tel. Co., W. C. Beaver, Harvey. Per mile \$11.00; Marion 5.50, total \$60.50.

Eureka Farmers Mutual Tel. Co., J. H. Pettis, Benton. Per mile \$6.90; Ringgold 26, total \$179.40.

Eureka Mutual Tel. Line, Ward Essley, Washington. Per mile \$11.15; Washington 35, total \$390.25.

Everett Tel. Line, Wilson Everett, Castana. Per mile \$5.50; Monona 3, total \$16.50.

Evergreen Mutual Tel. Co., Earl Lamer, Whitten. Per mile \$9.70; Grundy 75, \$7.27; Hardin 4, \$38.80; total \$46.07.

Evergreen Rural Tel. Line, W. H. Maurer, Wilton Junction. Per mile \$10.40; Muscatine 5.50, total \$57.20.

Evergreen Tel. Co., Allen B. Jackson, Mechanicsville. Per mile \$8.95; Cedar 13.50, total \$120.82.

Evergreen Tel. Line, Glen Clough, Toledo. Per mile \$7.50; Tama 2, total \$22.50.

Excelstor Tel. Line, C. E. Caldwell, Osakloosa. Per mile \$9.30; Mahaska 3.50, total \$32.55.

Excelstor Tel. Line, H. C. Leonhard, Muscatine. Per mile \$14.00; Muscatine 2.50, total \$35.90.

Excelstor Tel. Line, Arch Berl, Jordan. Per mile \$12.00; Boone 3.50, total \$42.00.

Eyres Private Tel. Line, R. S. Eyres, Le Mars. Per mile \$7.95; Plymouth 6.50, total \$51.67.

Fairhaven Tel. Co., Henry Busch, Jr., Gladbrook. Per mile \$9.00; Tama 4.50; total \$40.50.

Fairview & Lewis Tel. Ass'n, A. C. Kaiser, Lewis. Per mile \$9.60; Cass 11, total \$105.60.

Fairview Mutual Tel. Line, J. Marcussen, Clio. Per mile \$8.90; Wayne 10, total \$89.00.

Fairview Mutual Tel. Line, Glen Sowers, Henderson. Per mile \$8.40; Mills 9.50, total \$79.80.

Fairview & Shambaugh Rural Tel. Line, W. N. Whitehill, Clarinda. Per mile \$18.10; Page 10.50, total \$106.05.

Fairview Tel. Ass'n, H. R. Lyman, Central City. Per mile \$7.65; Linn 13.75, total \$105.19.

Fairview Tel. Co., B. J. Moyers, Elrick. Per mile \$9.00; Louisa 8, total \$72.00.

Fairview Tel. Co., T. D. Murray, Sioux City. Per mile \$9.85; Plymouth 5.37, total \$52.89.

Fairview Tel. Line, M. W. Barnes, Osakloosa. Per mile \$10.20; Mahaska 3.50, total \$35.70.

Fairview Tel. Line, Fred Satterwaite, Muscatine. Per mile \$12.00; Muscatine 3, total \$36.00.

Fairview Tel. Line, Isidor Steiret, Toledo. Per mile \$8.40; Tama 11.50, total \$96.60.

Fairview Tel. Line No. 29, H. Q. Orr, Osceola. Per mile \$8.75; Clarke 4, total \$35.00.

Fansler Farmers Mutual Tel. Co., O. D. Hafner, Guthrie Center. Per mile \$9.60; Guthrie 13, total \$124.80.

Farley Tel. Line, L. V. Farley, Osceola. Clarke, total assessment \$21.25.

Farmdale Tel. Co., Mrs. E. A. Thrums, Mason City. Per mile \$8.05; Cerro Gordo 18.50, total \$148.92.

Farmers Central Tel. Co., Albert Amundson, Locust. Per mile \$8.55; Winnebuck 9.75, total \$83.35.

Farmers Central Tel. Co., Henry Gettman, Ledyard. Per mile \$7.40; Kossuth 17.50, total \$129.50.

Farmers Creek Tel. Line, John F. Small, Fulton. Per mile \$12.60; Jackson 6, total \$72.60.

Farmers East Tel. Line No. 18, Chas. J. Cornelius, Bellevue. Per mile \$10.00; Jackson 5, total \$50.00.

Farmers Fairview Mutual Tel. Line, W. F. Havard, Grand River. Per mile \$7.80; Clarke 8, total \$62.40.

Farmers Friend Tel. Co., Jay Kratzer, Central City. Per mile \$7.30; Linn 6.50, total \$47.45.

Farmers Ideal Tel. Line, Henry Haverly, Wesley. Per mile \$9.15; Hancock 3, \$27.45; Kossuth 1.50, \$13.75; total \$41.18.

Farmers Independent Tel. Line, Geo. W. Foland, Grand River. Per mile \$11.20; Decatur 6.38, total \$71.45.

Farmers Line, George Michael, Walker. Per mile \$7.05; Benton 50, \$3.53; Buchanan 3.25, \$22.91; Linn 3.25, \$22.91; total \$49.35.

Farmers Line, Geo. Bearbower, Quasqueton. Per mile \$10.00; Buchanan 2, total \$20.00.

Farmers Line No. 17, Wm. A. Stellish, Hartley. Per mile \$11.25; O'Brien 2.50, total \$28.12.

Farmers Line or Tel. Line No. 8, Will Schnepf, Alvord. Per mile \$8.40; Lyon 11, total \$92.40.

Farmers Linn Grove Tel. Line, W. G. Bartlett, Mt. Vernon. Per mile \$10.15; Jones 25, \$2.54; Linn 5.50, \$55.83; total \$58.37.

Farmers Merchants Mutual Tel. Co. of Delphos, C. E. Hoover, Delphos. Per mile \$7.60; Ringgold 26, total \$197.60.

Farmers & Merchants Tel. Lines No. 1, 2, and 3, John Martin, Watkins. Per mile \$9.35; Benton 22.50, total \$210.38.

Farmers Mutual Line No. 13, N. E. Hammes, Harper. Per mile \$10.70; Keokuk 3.50, total \$37.45.

Farmers Mutual Tel. Assn., C. A. DeVaul, Inwood. Per mile \$8.90; Lyon 21, total \$186.90.

Farmers Mutual Tel. Assn., Jos. Hanson, Inwood. Per mile \$11.00; Lyon 7, total \$77.00.

Farmers Mutual Tel. Assn., P. C. Warder, Ottumwa. Per mile \$19.35; Wapello 45, total \$870.75.

Farmers Mutual Tel. Assn. of Newton, C. D. Newell, Newton. Per mile \$10.55; Jasper 73, total \$770.15.

Farmers Mutual Tel. Co., Edw. Droessler, Bancroft. Per mile \$9.50; Kossuth 84, total \$798.00.

Farmers Mutual Tel. Co., Edwin B. Grimes, West Union. Per mile \$9.20; Fayette 11.75, total \$108.10.

Farmers Mutual Tel. Co., W. K. Amis, Algona. Per mile \$7.70; Kossuth 14.50, total \$111.65.

Farmers Mutual Tel. Co., P. L. Hites, Allison. Per mile \$7.60; Butler 10, total \$76.00.

Farmers Mutual Tel. Co., Kruser Div., Thos. Brown, Lake View. Per mile \$8.20; Sac 8.50, total \$69.70.

Farmers Mutual Tel. Co. of Rhodes & Baxter, H. G. Duncan, Rhodes. Per mile \$8.30; Jasper 4, \$33.20; Marshall 7.50, \$62.25; total \$95.45.

Farmers Mutual Tel. Co. of Rock Rapids, A. G. Miller, Rock Rapids. Per mile \$8.30; Lyon 141, total \$1,170.30.

Farmers Mutual Tel. Co. No. 59, J. B. Hanley, Wellman. Per mile \$12.30; Keokuk 3.50, \$42.05; Washington 5.50, \$57.65; total \$110.70.

Farmers Mutual Tel. Co. of Grant Township, A. O. Milbrandt, Buffalo Center. Per mile \$8.50; Hancock .25, \$2.13; Winnebago 11.25, \$95.62; total \$97.75.

Farmers Mutual Tel. Co. No. 5, G. H. Feldman, Kalona. Per mile \$7.35; Johnson 1.25, \$9.15; Washington 6.25, \$45.94; total \$54.32.

Farmers Mutual Tel. Exchange, A. L. Thorburn, Webster. Per mile \$9.95; Keokuk 5.50, total \$54.73.

Farmers Mutual Tel. Co. of Pitzer, O. J. De Vault, Earlham. Per mile \$12.00; Adair .75, \$9.00; Dallas 2, \$24.00; Madison 51.75, \$1,101.00; total \$1,134.00.

Farmers Mutual Tel. Co., Robert Nordmeyer, Clarksville. Per mile \$8.00; Butler 6, total \$48.00.

Farmers Mutual Tel. Line, Chester E. Sutton, Humeston. Per mile \$8.50; Clarke .38, \$3.23; Decatur 2.25, \$19.12; Lucas 5.75, \$18.88; total \$71.23.

Farmers Mutual Tel. Line, W. N. Buoy, Corydon. Per mile \$8.70; Wayne 5.50, total \$47.85.

Farmers Mutual Tel. Line, J. H. Polk, Winthrop. Per mile \$7.45; Buchanan 7.50, total \$55.87.

Farmers Mutual Tel. Line No. 3, Wm. M. Lamb, Jr., Glenwood. Per mile \$12.80; Mills 2.13, total \$27.26.

Farmers Mutual Tel. Line No. 9, C. W. Albertson, Inwood. Per mile \$7.78; Lyon 9.19, \$70.79; Sioux 2, \$15.56; total \$86.35.

Farmers Mutual Tel. Line No. 17, Clyde Owen, Bussey. Per mile \$11.00; Marion 2.59, total \$27.50.

Farmers Mutual Tel. Line No. 23, Rollie Pearson, Maxwell. Per mile \$12.80; Story 2.25, total \$28.80.

Farmers Mutual Tel. Co. No. 24, R. J. Dalbey, Hepburn. Per mile \$7.00; Page 19, total \$70.00.

Farmers Mutual Tel. Line No. 99, Peter Dummick, Taintor. Per mile \$7.05; Jasper 4, \$28.20; Mahaska 4, \$28.20; total \$56.40.

Farmers Mutual Trunk Line No. 6, Edwin A. Carter, Glenwood. Per mile \$7.90; Mills 5.50, total \$43.42.

Farmers Mutual Union Tel. Co., Fred J. Shalla, Kalona. Per mile \$7.18; Washington 8, total \$57.44.

Farmers Northwestern Tel. Co., G. W. Piper, Osceola. Per mile \$10.00; Clarke 5.45, total \$54.50.

Farmers Rippey Angus Tel. Co., J. H. Van Scoy, Rippey. Per mile \$8.70; Boone 6.75, \$58.73; Greene 9.75, \$84.82; total \$143.55.

Farmers Rural Tel. Line No. 99, Fred Rover, Greene. Per mile \$8.70; Butler 11, total \$95.70.

Farmers Short Line No. 8, C. C. Tabler, Weldon. Per mile \$13.87; Clarke 1.75, total \$24.27.

Farmers Star Mutual Tel. Line, George Stephens, Knoxville. Per mile \$9.75; Marion 4.75, total \$46.31.

Farmers Tel. Co., C. F. Sealock, Neola. Per mile \$9.45; Pottawattamie 14, total \$132.30.

Farmers Tel. Co. No. 1, J. H. J. Hagarty, Greene. Per mile \$13.10; Butler 3.50, total \$45.85.

Farmers Tel. Line of Deep River, Frank Grubb, Deep River. Per mile \$4.65; Mahaska 1, \$4.65; Poweshiek 6, \$27.90; total \$32.55.

Farmers Tel. Co. Division "D," Carl Hess, Wall Lake. Per mile \$8.20; Sac 14.50, total \$118.90.

Farmers Tel. Line Division "E," O. F. Westrom, Lake View. Per mile \$10.50; Sac 4, total \$42.00.

Farmers Tel. of Lake View Division "F," Thos. C. Tapley, Lake View. Per mile \$8.40; Sac 9, total \$75.60.

Farmers Tel. Lines of Lester Nos. 2 and 5, Henry Mogler, Alvor. Per mile \$19.50; Lyon 7.25, total \$76.13.

Farmers Tel. Line No. 7, Geo. Backour, Maxwell. Per mile \$8.40; Story 4.25, total \$35.70.

Farmers Tel. Line No. 7, L. P. Way, Bussey. Per mile \$7.35; Mahaska 3, \$22.05; Marion .50, \$3.68; total \$25.73.

Farmers Tel. Line No. 10, Tom Shafer, Wellsburg. Per mile \$9.50; Grundy 8.25, total \$49.88.

Farmers Tel. Line No. 14, John Weih, Sunbury. Per mile \$12.50; Cedar 2, total \$25.00.

Farmers Tel. Line No. 300, Beatrice Barber, Ticonic. Per mile \$9.25; Monona 5, total \$46.25.

Farmers Tel. Line No. 900 of Ticonic, Beatrice Barber, Ticonic. Per mile \$10.00; Monona 2, total \$20.00.

Farmers Tel. Line No. 4100, A. T. Wiseman, Hayesville. Per mile \$11.10; Keokuk 4.50, total \$49.95.

Farmers Union Tel. Co., G. W. Weiling, Creston. Per mile \$4.90; Union 9, total \$44.10.

Farmers Union Tel. Co., J. H. Strahmann, Paullina. Per mile \$9.50; O'Brien 17, total \$161.50.

Farmers Union Tel. Line, E. A. Risinger, Spragueville. Per mile \$10.00; Jackson 5, total \$50.00.

Farmersville Tel. Line, Lewis Peters, Clutier. Per mile \$11.75; Tama 4, total \$47.00.

Farmersville Tel. Line No. 38, J. G. McDonough, Lacey. Per mile \$7.90; Mahaska 5, total \$47.40.

Farmers West Line Tel. Co., L. T. Nelson, Laurens. Per mile \$6.80; Buena Vista 1, \$6.80; Pocahontas 6.50, \$44.20; total \$51.00.

Farmington Central Tel. Line, Albert Guyer, Wilton Junction. Per mile \$8.00; Cedar 5.84, total \$46.72.

Farson Tel. Exchange, H. A. Henry, Farson. Per mile \$15.00; Wapello 33, total \$495.00.

Fasold Private Line, W. Fasold, Keswick. Keokuk, total assessment \$3.00.

Faulkner Tel. Co., G. E. Wagner, Faulkner. Per mile \$12.65; Franklin 36, total \$455.40.

Fayette Township Independent Tel. Co., Harvey Booth, Shellburg. Per mile \$10.00; Linn 8, total \$80.00.

Felix Center Mutual Tel. Line, Oren Chrisman, Whitten. Per mile \$10.00; Grundy 8.25, total \$82.25.

Felix No. 2 Mutual Tel. Line, A. S. Haxton, Whitten. Per mile \$9.65; Grundy 4.75, \$45.84; Hardin .25, total \$48.25.

Ferguson Tel. Line, J. A. Workman, Ferguson. Per mile \$12.20; Marshall 12, total \$146.40.

Fern Tel. Line No. 9, R. L. Tarmen, Parkersburg. Per mile \$11.00; Butler .20, \$2.20; Grundy 2.40, \$26.40; total \$28.60.

Fern Tel. Line No. 35, W. H. Henning, Parkersburg. Per mile \$7.05; Butler .20, \$1.41; Grundy 2.50, \$17.63; total \$19.04.

Ferry Tel. Co. No. 9, Frank H. Enoch, Beacon. Per mile \$9.70; Mahaska 3, total \$29.10.

Festina Tel. Co., J. B. Lensing, Festina. Per mile \$9.95; Fayette 2.50, \$24.88; Winneshiek 45.50, \$452.73; total \$477.60.

Figgins & Cart Mutual Tel. Line, O. P. Cart, Morton Mills. Per mile \$4.80; Montgomery 6.25, total \$30.00.

Figgins, W. E. Tel. Line, Owen King, Bussey. Per mile \$8.50; Marion 4.25, total \$36.12.

Fisher Tel. Line, Milo J. Miller, Kalona. Per mile \$9.30; Johnson 1.50, \$13.95; Washington 2, \$18.60; total \$32.55.

Five Hundred Tel. Line, Dan Leininger, Gilbert. Per mile \$7.60; Boone 6, \$45.60; Story 3, \$22.80; total \$68.40.

Five Oak No. 159 Tel. Line, M. C. Frederick, Richland. Per mile \$9.40; Keokuk 7, total \$65.80.

Flatt Independent Tel. Co., Ernest Schubert, Britt. Per mile \$11.00; Hancock 5.50, total \$60.50.

Flemmingsville & Alburnett Tel. Line, Chas. Lyman, Alburnett. Per mile \$11.45; Linn 5.25, total \$60.11.

Fletcher Tel. Line, C. C. Warne, Atlantic. Per mile \$11.00; Cass 12.25, total \$134.75.

Flood Creek Tel. Line, Geo. M. Wilder, Clarksville. Per mile \$6.60; Butler 11, total \$72.60.

Florence Tel. Line, Dave Maag, Norway. Per mile \$8.50; Benton 5.50, total \$47.50.

Floris Independent Tel. Co., Harry Mason, Floris. Per mile \$8.75; Davis 7.50, total \$65.62.

Floyd Tel. Co., Gerb Cleveringa, Sheldon. Per mile \$8.85; O'Brien 9, total \$75.15.

Folger, H. C. Tel. Line or No. 10 Line, Ward Folger, New Virginia. Per mile \$5.60; Clarke 5.50, total \$47.60.

Forest Hill Mutual Tel. Co., A. O. Sones, Anamosa. Per mile \$12.75; Jones 2.75, total \$35.06.

Forest Home Tel. Line, A. L. Watson, Forest City. Per mile \$10.80; Winnebago 4.25, total \$45.90.

Forest Township Mutual Tel. Co., O. J. Charlson, Leland. Per mile \$9.90; Winnebago 45.50, total \$499.50.

Four Corners Tel. Line, J. J. Grof, Lockridge. Per mile \$13.25; Jefferson 8.50, total \$112.62.

Franklin Center Mutual Tel. Co., C. F. Kading, Knoxville. Per mile \$6.75; Marion 20, total \$135.00.

Franklin & Hardin Tel. Co., Arthur Hamilton, Iowa Falls. Per mile \$10.50; Franklin 33.50, \$251.75; Hardin 2.00, \$21.00; total \$372.75.

Franklin Mutual Tel. Co. No. 16, Everett Bower, South English. Per mile \$10.55; Keokuk 3.50, total \$36.93.

Franklin Mutual Tel. Line, J. S. Guengerich, Wellman. Per mile \$9.95; Iowa 50, \$4.95; Washington 1.75, \$17.42; total \$22.40.

Franklin Star Farmers Mutual Tel. Line, Vessie Hinkle, Bloomfield. Per mile \$11.25; Davis 6, total \$67.50.

Franklin Tel. Line, R. N. Nine, Chariton. Per mile \$10.35; Lucas 7.25, total \$75.94.

Frederic Mutual Tel. Line, S. A. Worley, Frederic. Per mile \$9.35; Monroe 4, \$37.40; Wapello 1.25, \$11.69; total \$49.09.

Free Stony Creek Tel. Co., J. G. Curtis, Lacona. Per mile \$7.65; Lucas 9.75, \$74.59; Warren 75, \$5.73; total \$80.32.

Fremont Center Tel. Co., Fred M. Baker, Lone Tree. Per mile \$5.00; Johnson 5.12, total \$25.60.

Fremont Farmers Tel. Co., W. A. Daskam, Cresco. Per mile \$7.40; Howard 78, \$5.77; Winneshiek 8.72, \$64.52; total \$70.30.

Fremont Tel. Co., E. F. Chase, Harmony, Minn. Per mile \$10.30; Winneshiek 11, total \$113.30.

Fremont Tel. Line, Glen Mulford, Winthrop. Per mile \$7.75; Buchanan 9.50, total \$73.63.

Fremont Tel. Line No. 9600, E. C. Schoneberg, Tripoli. Per mile \$9.90; Bremer 8.50, total \$84.15.

Fremont Township Mutual Tel. Co., Fred E. Morrison, Lone Tree. Per mile \$10.75; Johnson 15, \$161.25; Louisa 9, \$96.75; total \$258.00.

Frost-Rake Tel. Line, L. B. Erdahl, Frost, Minn. Per mile \$7.50; Winnebago 2, total \$15.00.

Fruit Mutual Tel. Line, L. J. Edmunson, What Cheer. Per mile \$7.00; Keokuk 7, total \$49.00.

Fulton & Iron Hills Tel. Line, Bert Sagers, Fulton. Per mile \$10.00; Jackson 6, total \$60.00.

Fultz Tel. Line, F. L. Fultz, Muscatine. Muscatine, total assessment \$10.00.

Gallion Tel. Co., Geo. G. Lindeman, Lewis. Per mile \$8.80; Cass 8.25, total \$72.60.

Garfield Mutual Tel. Co., Harry Faber, Doon. Per mile \$9.50; Lyon 14, total \$133.00.

Garwin Special Tel. Line, C. C. Wilhelm, Toledo. Tama, total assessment \$19.45.

Gateway Diagonal Tel. Line, Chas. McBane, Independence. Per mile \$9.45; Buchanan 8.50, total \$80.32.

Gay Center & Blockton Tel. Line, J. C. Crecillus, Blockton. Per mile \$14.95; Taylor 6.25, total \$93.41.

Gaza Calumet Rural Tel. Co., H. K. Rohwer, Gaza. Per mile \$8.05; O'Brien 12.50, total \$100.63.

Gaza Farmers Mutual Tel. Co., Simon Tjossen, Primghar. Per mile \$7.90; O'Brien 7.20, total \$56.88.

Gaza & Sutherland Tel. Co., C. J. Wagoner, Sutherland. Per mile \$7.90; O'Brien 17, total \$134.30.

"G" & "B" Stub Line, G. C. Ginn, Conway. Per mile \$8.75; Taylor 1.75, total \$15.31.

Gem Tel. Line, T. C. Rogness, Forest City. Per mile \$8.15; Hancock 7, total \$57.95.

Geneseo Farmers Mutual Tel. Co., O. J. Speer, Buckingham. Per mile \$8.52; Tama 20.50, total \$174.86.

Geneseo No. 2 Farmers Mutual Tel. Co., R. A. West, Dysart. Per mile \$7.50; Tama 11.75, total \$88.12.

Geneva Mutual Tel. Co., H. R. Merchant, Garrison. Per mile \$8.00; Benton 11, total \$88.00.

Geneva Tel. Co., Fred Bingsell, Jr., Muscatine. Per mile \$9.90; Muscatine 6.50, total \$64.35.

Germania Tel. Co., L. F. Klotz, Quasqueton. Per mile \$8.75; Buchanan 8, total \$70.00.

German Independent Tel. Line, David Hartz, Victor. Per mile \$9.50; Iowa 6.30, total \$60.48.

German Mutual Tel. Line, Roy Cline, Buffalo Center. Per mile \$5.50; Hancock 1.50, \$5.25; Winnebago 10, \$55.00; total \$61.25.

German & Swede Southern Tel. Co., C. E. Gulbranson, Albert City. Per mile \$8.80; Buena Vista 54, total \$475.20.

German Tel. Co. of Coon Valley, Walt Dettman, Lytton. Per mile \$8.15; Calhoun 3, \$24.45; Sac 10, \$81.50; total \$105.50.

German Tel. Line, John A. Till, Bellevue. Per mile \$6.30; Jackson 7.42, total \$46.75.

German Tel. Line, Gus Timm, Tama. Per mile \$8.60; Poweshiek 2.25, \$19.35; Tama 9.25, \$79.55; total \$98.90.

German Tel. Line, Otto Holtz, Garner. Per mile \$8.30; Cerro Gordo 2, \$16.60; Hancock 7, \$58.10; total \$74.70.

German Tel. Line, Evert Ubben, Titonka. Per mile \$8.90; Kossuth 9.25, total \$82.32.

Germantown Mutual Tel. Co., E. Bote, Lacona. Per mile \$7.20; Marion 6.25, \$45.62; Warren 6.50, \$47.45; total \$93.37.

German Township Tel. Co., John Riekens, Wellsburg. Per mile \$9.10; Grundy 18, total \$163.80.

Germany Mutual Tel. Co., E. G. Hartzler, Pulaaki. Per mile \$10.95; Davis 5.50, total \$60.22.

Germany Tel. Line, F. E. Shimp, Russell. Per mile \$9.00; Lucas 10, total \$90.00.

Gettert Tel. Line, J. T. Downer, Muscatine. Per mile \$8.25; Muscatine 8, total \$66.00.

G. G. Line of Douglas & Platte Township Line, W. L. Simpson, Creston. Per mile \$3.30; Union 11.25, total \$37.12.

Glad Mendon Township Farmers Mutual Tel. Co., H. J. Klotzbach, McGregor. Per mile \$9.00; Clayton 28, total \$252.00.

Gibson Tel. Line, John W. Jongberg, Armstrong. Per mile \$6.75; Emmet 2, \$12.50; Kossuth 9, \$69.75; total \$74.25.

Gibson & Coal Creek Tel. Co., Frank Santee, What Cheer. Per mile \$10.50; Keokuk 6.75, \$70.87; Mahaska 25, \$2.63; total \$73.50.

Gibson & Lester Tel. Co., H. A. Ahlschlager, Barnes City. Per mile \$10.40; Keokuk 1, \$10.40; Mahaska 4, \$41.60; total \$52.00.

Gibson & Pleasant Grove Line, Edd G. Vail, What Cheer. Per mile \$7.80; Keokuk 3, \$23.40; Mahaska 5, \$39.00; total \$62.40.

Gibson Short Line Tel. Co., Sam McKain, Gibson. Keokuk, total assessment \$45.00.

Gibson & Tilton Rural Line, Walter Timmerman, Gibson. Per mile \$9.55; Keokuk 1.75, \$16.71; Poweshiek 2.75, \$26.29; total \$42.97.

Gifford Mutual Tel. Line No. 20, H. G. Calloway, Union. Per mile \$7.95; Hardin 6, total \$47.70.

Gilbert & Northwestern Tel. Co., Ernest Shepard, Gilbert. Per mile \$12.70; Boone 2.75, \$34.93; Story 6, \$76.20; total \$111.13.

Gilbert & Story City Tel. Co., Grant Brown, Story City. Per mile \$8.70; Story 15, total \$130.50.

Gilman East Highland Tel. Line, Rasmus Lovik, Gilman. Per mile \$11.00; Marshall 75, \$8.25; Poweshiek 25, \$2.75; Tama 5.50, \$60.50; total \$77.50.

Gilman East Short Line, Omar Sawyer, Gilman. Per mile \$11.00; Marshall 1.25, \$13.75; Poweshiek 50, \$5.50; Tama 5.75, \$63.25; total \$82.50.

Gilman Newburg Tel. Line, Clint Alden, Gilman. Per mile \$8.75; Jasper 5.25, \$45.94; Marshall 2.25, \$19.58; Poweshiek 50, \$4.38; total \$70.01.

Gilman & Pickering Tel. Line, Albert Heng, Gilman. Per mile \$8.30; Marshall 12, total \$99.60.

Gilman & Southwestern Tel. Line, Orville Doane, Gilman. Per mile \$8.00; Jasper 9.25, \$74.00; Marshall 2, \$16.00; total \$90.00.

Gladstone Rural Tel. Co., L. Wm. Zeman, Tama. Per mile \$10.50; Tama 6, total \$63.00.

Glendale Rural Tel. Co. No. 82 or 82A, Line, R. D. Hull, Oskaloosa. Mahaska, total assessment \$20.00.

Glendale Tel. Line, W. R. Galloway, Washington. Per mile \$10.75; Washington 18.25, total \$196.18.

Glenwood Farmers Tel. Co., John Smorstad, Decorah. Per mile \$10.75; Allamakee 12, \$129.00; Winneshiek 49.25, \$429.44; total \$658.44.

Glenwood Mutual Tel. Line No. 1, J. E. Noah, Glenwood. Per mile \$11.25; Mills 4, total \$45.00.

Glidden "L" Tel. Line, C. J. Subbert, Lidderdale. Per mile \$8.30; Carroll 5, total \$41.50.

Glidden Willow Creek Mutual Tel. Co., S. G. Lathrop, Glidden. Per mile \$8.95; Carroll 6.75, total \$60.41.

Globe Tel. Line, Clarence Butterfield, Winthrop. Per mile \$9.35; Buchanan 3.50, total \$32.73.

G & M Tel. Line, Joseph Shapman, Breda. Per mile \$10.35; Carroll 7, total \$72.45.

Goeldner Tel. Co. No. 4, Matts Osweiler, Harper. Keokuk, total assessment \$8.50.

Golden Star Farmers Mutual Tel. Co., John A. Lahart, Lovilia. Per mile \$7.50; Monroe 14, total \$105.00.

Good Hope Tel. Co., L. F. Bower, Correctionville. Per mile \$9.35; Woodbury 5.25, total \$49.08.

Good Hope Tel. or Line No. 700, H. A. Morgan, Castana. Per mile \$8.20; Monona 10, total \$82.00.

Goodrich Tel. Line, Chas. Goodrich, Elmore, Minn. Per mile \$7.63; Kossuth 4.50, total \$34.33.

Goshen Tel. Line, H. C. Parry, Atalissa. Per mile \$11.65; Muscatine 6, total \$69.90.

Goshen Valley Tel. Line, Fred Swain, Atalissa. Per mile \$9.20; Muscatine 5.50, total \$50.60.

Gospel Ridge Tel. Co., Glen Latta, Pulaske. Per mile \$6.45; Davis 7, total \$45.15.

Gospel Ridge Tel. Co., Lee Witthauer, Guthrie Center. Per mile \$8.95; Guthrie 5.75, total \$54.34.

Grand Line Tel. Co., Roy Clawson, Grand River. Per mile \$7.65; Clarke 1.50, \$10.47; Decatur 7.50, \$57.38; total \$67.85.

Grand River Tel. Co., Lyle Edward, Afton. Per mile \$7.40; Union 8.25, total \$61.05.

Grand River & Van Wert Tel. Line, O. E. Shields, Grand River. Per mile \$8.00; Clarke .25, \$2.00; Decatur 8.75, \$79.00; total \$72.00.

Grand View Tel. Co., Chfford Maiden, Tama. Per mile \$8.75; Tama 7, total \$61.25.

Grand View Tel. Line, E. Frank Warren, Pleasantville. Per mile \$8.45; Warren 4.25, total \$35.90.

Granite Tel. Co., Frank Grotewold, Larchwood. Per mile \$7.90; Lyon 20, total \$158.00.

Grant & Audubon Township Mutual Tel. Co., W. C. Krause, Anita. Per mile \$12.05; Audubon 11, \$132.55; Guthrie 16, \$192.80; total \$325.35.

Grant Center Mutual Tel. Co., F. H. Miller, Shannon City. Per mile \$9.00; Union 8.65, total \$77.85.

Grant Center Mutual Tel. Co., G. M. Tully, Lenox. Per mile \$9.10; Adams 5, \$45.50; Taylor .75, \$6.33; total \$52.33.

Grant City & Blockton Tel. Co., Irma King, Grant City. Per mile \$13.85; Taylor 3.50, total \$47.78.

Grant District Mutual Tel. Co., E. P. Harris, South English. Per mile \$9.75; Keokuk 4.50, total \$43.87.

Grant & Houser Tel. Line, G. W. Stinemates, Grant. Per mile \$8.15; Adams 2.50, \$20.38; Montgomery 4.50, \$36.67; total \$57.03.

Grant Mutual Tel. Line, S. F. Weber, Ackley. Per mile \$10.30; Franklin 10, total \$103.00.

Grant Mutual Tel. Line No. 2, J. F. Lalley, Adair. Per mile \$8.00; Guthrie 12, total \$96.00.

Grant & Omega Tel. Co., E. R. Morrison, Hartley. Per mile \$9.87; O'Brien 49.25, total \$488.10.

Grant & Primchar Rural Tel. Co., R. W. Lemke, Hartley. Per mile \$7.75; O'Brien 12.50, total \$96.88.

Grant Re-Organized Tel. Co., J. H. Mertes, Adair. Per mile \$7.05; Guthrie 10.25, total \$72.26.

Grant Rural Tel. Line, F. H. Selberg, Ledyard. Per mile \$8.10; Kossuth 11, total \$89.10.

Grant Short Line, G. S. Embree, Grant. Per mile \$13.35; Montgomery 2.50, total \$33.38.

Grant Township Mutual Tel. Line (S Line), George Warning, Lidderdale. Per mile \$10.60; Carroll 10, total \$106.00.

Grant Township Tel. Co., R. S. Arnold, Ames. Per mile \$10.60; Story 10.49, total \$111.19.

Grant Township Tel. Co., Richard Newton, Swea City. Per mile \$8.20; Kossuth 31, total \$254.20.

Grant Township Tel. Line, Thos. Conner, Glidden. Per mile \$7.50; Carroll 9, total \$67.50.

Grant Township Tel. Co., J. B. Murphy, Sutherland. Per mile \$8.80; O'Brien 7.35, total \$64.68.

Grape Vine Tel. Line, E. P. Williams, Casey. Per mile \$9.80; Guthrie 6, total \$58.80.

Grave Hollow Tel. Co., J. A. Vincent, Chariton. Per mile \$8.90; Lucas 5, total \$44.50.

Gravity & Kernon Tel. Line No. 124, A. C. Carlson, Gravity. Per mile \$7.68; Taylor 6.25, total \$48.00.

Gravity Mutual Tel. No. 3, A. C. Hicks, Gravity. Per mile \$6.60; Taylor 9, total \$59.40.

Great North East Tel. Line, C. W. Huff, Massena. Per mile \$8.00; Cass 3.75, total \$30.00.

Great Northern Farmers Tel. Co., Ole Hemmingsgaard, Mabel, Minn. Per mile \$8.85; Winneshiek 12, total \$106.20.

Great Northern Tel. Line, E. H. Miller, Milton. Per mile \$8.60; Davis 4.25, total \$36.56.

Great Northern Tel. Line, W. J. Hill, Sr., Corning. Per mile \$10.25; Adams 5.50, total \$56.37.

Great Western Co-Operative Tel. Co., M. D. Kieley, Archer. Per mile \$10.24; O'Brien 100, \$1,024.00; Sioux 15, \$153.60; total \$1,177.60.

Great Western Tel. Co., Jerry Jackson, Levlia. Per mile \$12.00; Monroe 3, total \$36.00.

Great Western Tel. Line, J. J. Curran, Deep River. Per mile \$8.65; Poweshiek 8.25, total \$71.36.

Green Bay Tel. Line, M. G. Carter, Humeston. Per mile \$9.45; Wayne 5.25, total \$49.50.

Green Center Mutual Tel. Co., D. B. King, Wellman. Per mile \$14.35; Iowa 25.75, \$269.51; Johnson 14.50, \$298.03; Washington 2.50, \$35.88; total \$613.47.

Green Short Line, H. J. Van Slyke, Anamosa. Per mile \$8.25; Jones 5, total \$41.25.

Green Tree Tel. Line, Wm. Lillis, Davenport. Per mile \$12.00; Scott 13, total \$156.00.

Green Tel. Line, Elmer Green, Kellerton. Per mile \$6.90; Ringgold 8, total \$55.20.

Green Valley Farmers Mutual Tel. Co. or Line No. 5, D. C. Sears, North English. Per mile \$10.50; Iowa 5, total \$52.50.

Greenville Tel. Line, H. A. McKinley, Melrose. Per mile \$9.65; Lucas 6.50, total \$63.72.

Greenwood Tel. Line, J. D. Nabholz, Brandon. Per mile \$8.40; Benton 3, \$25.20; Buchanan 4, \$33.60; total \$58.80.

Griffinsville Tel. Line, Fred Shepard, Mystic. Per mile \$9.15; Appanoose 6, total \$54.90.

Grinnell & Lynnvill Tel. Line, Harry A. Brown, Grinnell. Per mile \$9.30; Poweshiek 14, total \$130.20.

Grinnell Rural Tel. Line No. 7, J. A. Hamor, Grinnell. Per mile \$11.25; Poweshiek 2, total \$22.50.

Grinnell Tel. Line No. 6, Geo. C. Murray, Grinnell. Per mile \$9.40; Poweshiek 5.25, total \$49.35.

Grinnell & Turner Tel. Co., Jacob Skinner, Grinnell. Per mile \$14.00; Jasper 3, \$42.00; Poweshiek 1, \$14.00; total \$56.00.

Griswold Northeastern Tel. Line No. 5, Lyle Curtis, Griswold. Per mile \$7.00; Cass 8, total \$56.00.

Griswold & Northwestern Tel. Line, A. M. Railsback, Griswold. Per mile \$8.00; Pottawattamie 5.50, total \$44.00.

Gritter Mutual Tel. Co. No. 1, W. A. Wiley, North English. Per mile \$7.30; Iowa 5.50, total \$40.15.

Grove Line No. 12, Chas. G. Dvorak, Chelsea. Per mile \$9.70; Tama 8.50, total \$82.45.

Grove Mutual Tel. Co., J. P. Ellenberger, Bloomfield. Per mile \$9.50; Davis 20, total \$190.00.

Grover Farmers Tel. Line, Theo. W. Miller, Walker. Per mile \$8.95; Buchanan 5.25, total \$46.99.

Grove Tel. Co., C. F. Paymal, Lenox. Per mile \$17.00; Taylor 2.37, total \$40.29.

Grove Tel. Line, John Jordan, Chariton. Per mile \$14.30; Lucas 2.10, total \$30.03.

Guernsey-Harrington Tel. Line, H. E. Harrington, Dysart. Tama, total assessment \$58.75.

Guernsey & Victor Mutual Tel. Ass'n, F. C. Van Waus, Guernsey. Per mile \$7.65; Iowa .75, \$5.74; Poweshiek 9.25, \$70.76; total \$76.50.

Gunwald Short Line, M. C. Brightwell, Chariton. Per mile \$6.00; Lucas 6, total \$36.00.

Guss & Iveyville Tel. Line, Clay King, Nodaway. Per mile \$9.70; Adams 1, \$9.70; Taylor 10, \$97.00; total \$106.70.

Guthrie Center Farm Line, J. H. Shroyer, Guthrie Center. Guthrie, total assessment \$12.00.

Guthrie Center & Montelth Tel. Co., C. A. Hanes, Guthrie Center. Per mile \$8.65; Guthrie 11.50, total \$99.48.

Guthrie Center & Northwestern Tel. Co., R. Myers, Guthrie Center. Per mile \$8.00; Guthrie 18, total \$144.00.

Hacklebarney Tel. Co., Emmet Hewitt, Floris. Per mile \$8.40; Davis 10, total \$84.00.

Hahne Tel. Line, Soren Rounsberg, Castana. Per mile \$9.60; Monona 5, total \$48.00.

Half Acre Tel. Line, L. F. Zirbel, Malcom. Per mile \$9.35; Poweshiek 5.50, total \$51.43.

Half Way Tel. Co. No. 34, H. P. Trumbo, Chariton. Per mile \$7.80; Lucas 4, total \$31.20.

Hall Line, F. P. Briggs, Glidden. Per mile \$10.50; Carroll 3.50, total \$36.75.

Hall Tel. Line, R. P. Miller, Shell Rock. Per mile \$7.25; Butler 12.50, total \$90.63.

Hamilton Center Stanhope Tel. Line, Silas Hendrickson, Jewell. Per mile \$8.80; Hamilton 5.25, total \$46.20.

Hamilton Center Tel. Line, Sam Hicks, Hampton. Per mile \$7.00; Franklin 15, total \$105.00.

Hammondsburg Tel. Co., H. C. Van Syoc, Milo. Per mile \$9.25; Warren 7.25, total \$67.06.

Hanlay Short Line, F. F. Jones, St. Charles. Per mile \$16.65; Madison 1.50, total \$24.98.

Hansel Tel. Line, W. C. Tucker, Hampton. Franklin, total assessment \$14.00.

Happy Hollow Tel. Line, Chas. Beatty, Garwin. Per mile \$10.00; Tama 2.50, total \$25.00.

Happy Home Tel. Co., S. O. Duncan, Mt. Vernon. Per mile \$8.10; Linn 13.50, total \$109.35.

Hardin County Central Tel. Co., Edw. Swart, Iowa Falls. Per mile \$6.50; Hardin 14, total \$91.00.

Hardisty Tel. Line, Ben Hardisty, Carbon. Per mile \$7.50; Adams 2.50, total \$18.75.

Hardisty, T. J. Jr., Private Line, T. J. Hardisty, Jr., Corning. Adams, total assessment \$10.00.

Hardy Line, M. E. Bond, Bloomfield. Per mile \$28.55; Davis .75, total \$21.41.

Harmonious Tel. Co., Floyd L. Johnson, Boone. Per mile \$9.60; Boone 34, total \$326.40.

Harmony Mutual Tel. Line, Samuel Meyer, Spencer. Per mile \$7.60; Clay 14, total \$106.40.

Harmony Mutual Tel. Line, Edd R. Berry, Gravity. Per mile \$8.80; Taylor 5.50, total \$48.40.

Harmony Tel. Farm Line, C. C. Burr, Chariton. Per mile \$9.00; Lucas 6.75, total \$60.75.

Harmony Tel. Line, Louis Kruse, Dorchester. Per mile \$8.75; Allamakee 13.50, total \$118.13.

Harmony Tel. Line, Albert Schau, Bonaparte. Per mile \$8.50; Van Buren 5.25, total \$44.62.

Harpers Mutual Tel. Line No. 1, A. L. Klein, Harper. Per mile \$8.70; Keokuk 8.50, total \$73.95.

Harpers Mutual Tel. Line No. 3, Joe Linnenkamp, Harper. Per mile \$11.20; Keokuk 4.29, total \$48.05.

Harper Mutual Tel. Co. No. 8, Earl Striegel, Harper. Per mile \$11.50; Keokuk 3.13, total \$36.00.

Harrison Central Tel. Co., D. P. Ivis, Boone. Per mile \$7.35; Boone 30, total \$220.50.

Harrison Street Road Tel. Line, John H. Garner, Davenport. Scott, total assessment \$16.60.

Harrison Tel. Line, Will McDill, Wapello. Per mile \$7.30; Louisa 5.50, total \$40.15.

Harrison Township Line No. 8, John S. Nelson, Swea City. Per mile \$8.60; Kossuth 8, total \$68.80.

Hartland Mutual Tel. Cos. No. 1, 2, 3, W. R. Morringer, Marshalltown. Per mile \$7.40; Marshall 23.15, total \$171.31.

Hartley & Primghar Rural Tel. Co., Nick Petersen, Primghar. Per mile \$8.20; O'Brien 27, total \$221.40.

Hartley Township Tel. Co., R. M. Hughes, Hartley. Per mile \$9.60; O'Brien 16.75, total \$160.80.

Hartwick & Belle Plaine Farmers Tel. Co., F. A. Winslow, Hartwick. Per mile \$7.30; Benton 1, \$7.30; Iowa 2, \$14.60; Poweshiek 6.75, \$49.28; total \$71.18.

Hartwick Mutual Tel. Line No. 3, C. C. Rowland, Hartwick. Per mile \$10.25; Poweshiek 3.75, total \$38.43.

Hartwick Mutual Tel. Co. Line No. 6, O. J. Hakeman, Hartwick. Per mile \$8.90; Poweshiek 7.25, total \$64.52.

Hartwick Northern Tel. No. 4, Ben Roudabush, Chelsea. Per mile \$10.50; Poweshiek 4, total \$42.00.

Harvard Bolland Chapel Tel. Line, E. O. Burton, Allerton. Per mile \$6.90; Wayne 6, total \$41.40.

Harvard Bolland Chapel Tel. No. 2, F. L. Ripper, Allerton. Per mile \$6.80; Wayne 12, total \$81.60.

Harvey Mutual Tel. Line, W. G. Maddy, Tracy. Per mile \$7.25; Marion 5, total \$36.25.

Hausen Tel. Line, Hal Hausen, Villisca. Per mile \$4.20; Montgomery 3, total \$12.60.

Haven & Tama Tel. Co., W. A. Houston, Tama. Per mile \$7.00; Tama 18, total \$126.00.

Haverhill-East & West Tel. Line, B. H. Determan, Haverhill. Per mile \$7.50; Marshall 4.50, total \$33.75.

Haverhill Northern Tel. Co., Vincent Schoborg, Marshalltown. Per mile \$10.66; Marshall 7.50, total \$79.95.

Haverhill Short Line, H. W. Rosemeir, Marshalltown. Per mile \$8.00; Marshall 3, total \$24.00.

Haverhill Southwestern Tel. Co., L. L. Edel, Haverhill. Per mile \$10.05; Marshall 4.25, total \$42.71.

Haverhill & Vanceville Tel. Line, E. O. Wells, Haverhill. Per mile \$7.95; Marshall 7.50, total \$59.63.

Hawkeye Tel. Co., Ed Lahart, Lovilia. Per mile \$8.80; Monroe 5, total \$44.00.

Hawkeye Tel. Co., C. West, Russell. Per mile \$8.30; Lucas 6.58, total \$54.61.

Hawkeye Tel. Co., Clarence Oline, Independence. Per mile \$6.85; Buchanan 11, total \$75.35.

Hawkeye Tel. Co., Joe A. Meester, Holland. Per mile \$7.15; Grundy 11.50, total \$82.22.

Hawkeye Tel. Co., Leo E. Wagner, North English. Per mile \$9.25; Iowa 11, total \$101.75.

Hawkeye Tel. Co., W. C. Dillm, North English. Per mile \$9.40; Iowa 9, total \$84.60.

Hawkeye Tel. Co. No. 46, G. A. Mennings, Hampton. Per mile \$9.30; Franklin 3.50; total \$32.55.

Hawkeye Tel. Line, E. M. Reessler, Shell Rock. Per mile \$9.50; Butler 7.25, total \$68.88.

Hawkeye Tel. Line, Ray T. Youngman, Toledo. Per mile \$8.65; Tama 7, total \$60.55.

Hawks Line, G. A. Putbress, Ulmer. Per mile \$7.90; Sac 11.25, total \$88.87.

Hawthorne Mutual Tel. Line No. 11, L. S. Ingram, Clarinda. Per mile \$6.70; Page 3, total \$20.10.

Hayes & Anderson Tel. Co., Thos. Hendrickson, Carbon. Per mile \$8.15; Adams 6, total \$48.90.

Hayes Grant Mutual Tel. Line, Fred W. Burton, Carbon. Per mile \$8.25; Adams 4, \$33.00; Montgomery 3, \$24.75; total \$57.75.

Hazel Dell No. 11, H. Harold Miller, Chariton. Per mile \$9.25; Lucas 5, total \$46.25.

Hazel Dell Tel. Co., F. O. Shank, Ottumwa. Per mile \$12.60; Wapello 3, total \$37.80.

Hazel Dell Tel. Line, G. W. Burr, West Liberty. Per mile \$10.00; Cedar 1.50, \$15.00; Johnson 2.25, \$22.50; Muscatine 3.25, \$32.50; total \$70.00.

Hazel Dell Tel. Line No. 2, Geo. R. Vanhorn, Gravity. Per mile \$7.60; Taylor 19, total \$144.40.

Hazel Grove and Grant Mutual Tel. Line A, E. Penfold, Carbon. Per mile \$6.95; Adams 2, \$13.90; Montgomery 4.50, \$31.26; total \$45.15.

Hazel Ridge Tel. Line, Arch L. Bailey, New Virginia. Per mile \$7.45; Warren 4, total \$29.80.

Hebron No. 97 Tel. Line, Thad Stevens, Elmore, Minn. Per mile \$9.25; Kossuth 2, total \$18.50.

Hebron Tel. Line, Willie Joos, Elmore, Minn. Per mile \$9.15; Kossuth 5.50, total \$50.33.

Hebron Tel. Co., Ed Green, Orient. Per mile \$8.15; Adair 21, \$171.15; Madison 7, \$57.05; total \$228.20.

Helbing Tel. Line, B. A. Milder, Nichols. Per mile \$9.60; Muscatine 3.75, total \$36.00.

Heminger Mutual Tel. Line, P. C. Heminger, Martinsburg. Keokuk, total assessment \$12.00.

Henderson Private Tel. Line, Earl Henderson, Central City. Per mile \$22.20; Linn 2, total \$44.40.

Hepburn & Bethesda Center Ridge Tel. Co., Loranz Swanson, Clarinda. Per mile \$8.45; Page 7.50, total \$63.38.

Hesper Farmers Mutual Tel. Line, S. Burreson, Mabel, Minn. Per mile \$8.55; Winneshiek 15.50, total \$132.53.
 Hesper Southwestern Tel. Line, A. A. Hawks, Mabel, Minn. Per mile \$7.20; Winneshiek 14.75, total \$106.20.
 Hesseldahl Tel. Line, Frank Hesseldahl, Rake. Per mile \$6.00; Winnebago 1.75, total \$10.50.
 Hess Mutual Tel. Co., August P. Weitzel, Lake View. Per mile \$7.60; Sac 6.50, total \$49.40.
 Heyes Rural Tel. Line, Egbert Burr, Titonka. Per mile \$9.00; Kossuth 12, total \$108.00.
 Hickory Grove Tel. Co., C. W. Pearson, West Branch. Per mile \$13.39; Cedar 4.50, total \$59.85.
 Hickory Point Tel. Line, Carl Erickson, Chariton. Per mile \$15.60; Lucas 1.50, total \$23.40.
 Hickory Ridge Mutual Tel. Co., Paul Sinsky, Blakesburg. Per mile \$8.10; Wapello 6.50, total \$52.65.
 Highland Center Tel. Line, J. E. Miller, Cantril. Per mile \$9.00; Van Buren 3, total \$27.00.
 Highland Farmers Mutual Tel. Co., Emil Jungjohan, Sutherland. Per mile \$7.60; O'Brien 6.50, total \$49.40.
 Highland Jack Rural Tel. Co., John R. Milton, Albia. Per mile \$9.35; Monroe 5.13, total \$47.97.
 Highland Mutual Tel. Co., Lewis L. Rockwell, Paullina. Per mile \$12.60; Linn 4.50, total \$56.70.
 Highland Northeastern Tel. Co., S. O. Sacquinte, Dorchester. Per mile \$9.20; Winneshiek 8.75, total \$80.50.
 Highland & Pringhar Tel. Co., Roy Rembe, Gaza. Per mile \$8.00; O'Brien 12, total \$96.00.
 Highland Short Line, H. C. Schrader, Creston. Per mile \$8.65; Union 5, total \$43.25.
 Highland Short Line Tel. Line, A. R. White, Clearfield. Per mile \$8.30; Ringgold 6.50, \$53.95; Taylor .75, \$6.23; total \$60.18.
 Highland Tel. Co., E. A. Eashorn, Chariton. Per mile \$12.00; Lucas 6.25, total \$75.00.
 Highland Tel. Co., H. T. Jones, West Branch. Per mile \$16.25; Cedar 7, total \$113.75.
 Highland Tel. Co., H. R. Larson, Elkader. Per mile \$10.00; Clayton 34.50, total \$345.00.
 Highland Tel. Line, Chas. A. Gay, Montour. Per mile \$11.30; Tama 7.50, total \$84.75.
 Highland Tel. Line, H. A. Holtz, Muscatine. Per mile \$7.85; Muscatine 6.75, total \$52.98.
 Highland Tel. Line, John N. Bothell, Iowa City. Per mile \$8.60; Cedar .34, \$2.92; Johnson 4.66, \$40.98; total \$43.00.
 Highland Township Tel. Line No. 1, L. J. Day, Afton. Per mile \$8.00; Union 5.50, total \$44.00.
 Highlandville Farmers Tel. Ass'n, John E. Ford, Locust. Per mile \$10.35; Allamakee .75, \$7.71; Winneshiek 20, \$207.00; total \$214.77.
 High Line Tel. Co., Fred D. Fellows, Keosauqua. Per mile \$7.60; Van Buren 9, total \$68.40.
 High Point Tel. Co., Chester A. Vogell, Carbon. Per mile \$10.25; Adams 5, total \$51.25.
 High Point Tel. Line, C. J. Mottet, Ottumwa. Per mile \$4.30; Wapello 5.13, total \$22.05.
 High Prairie Tel. Co., Stafford Doley, Hedrick. Per mile \$8.10; Keokuk 3.25, \$26.33; Wapello 3.25, \$26.33; total \$52.66.
 High Prairie Tel. Line, John A. Hoopes, Muscatine. Per mile \$7.60; Muscatine 2.50, total \$19.00.
 Hilger Riverton Tel. Line, D. A. Hilger, Riverton. Per mile \$7.85, Fremont 1.75, total \$13.74.
 Hill Crest Tel. Line, Henry Storyjohann, Garwin. Per mile \$10.00; Tama 5, total \$50.00.
 Hillside Mutual Tel. Co., L. E. Jordan, Deep River. Per mile \$8.60; Iowa 17, total \$146.20.
 Hill Tel. Line, H. O. Grell, Princeton. Per mile \$9.80; Scott 4.50, total \$44.10.
 Hilton Township Tel. Co., L. B. Larson, Marengo. Per mile \$8.25; Iowa 8, total \$66.00.
 Hinkley Tel. Co., Joseph Pisarik, Lone Tree. Johnson, total assessment \$26.00.
 Hinton Mutual Tel. Line, J. S. King, Lovilia. Per mile \$8.10; Monroe 5, total \$40.50.

"H" Line or No. 1500 Line, Clayton Lowe, Sigourney. Per mile \$8.20; Keokuk 9, total \$73.80.
 Hogback Tel. Co., C. Stephens, Grandview. Per mile \$7.80; Louisa 8, total \$62.40.
 Holendale Mutual Tel. Co., H. O. Swingen, Woden. Per mile \$8.60; Hancock 1.50, \$12.90; Winnebago 32.50, \$279.50; total \$292.40.
 Holland Mutual Tel. Co., Jake W. Wolfe, Murray. Per mile \$8.50; Clarke 3.50, total \$29.75.
 Holt Center Mutual Tel. Line, Louis Cotter, Corning. Per mile \$7.35; Taylor 11.50, total \$84.52.
 Holt Township Tel. Line, Walter Hunt, Gravity. Per mile \$7.70; Taylor 13, total \$100.10.
 Holtz Tel. Co., Wm. Schneider, Maquoketa. Jackson, total assessment \$25.00.
 Home Mutual Tel. Co., C. A. Lofstedt, Rippey. Per mile \$10.00; Boone .25, \$2.59; Greene 12.25, \$122.50; total \$125.00.
 Home Mutual Tel. Co., Fred Ridenour, West Liberty. Per mile \$11.45; Cedar 19.50, \$223.27; Muscatine 4.50, \$51.53; total \$274.80.
 Homer No. 1 Tel. Co., C. L. Pratt, Rowley. Per mile \$7.25; Buchanan 8.50, total \$61.63.
 Homer Township Mutual Tel. Co., Hubert Donnelly, Garrison. Per mile \$8.60; Benton 19.50, total \$167.70.
 Homestead Tel. Line, Arthur Owirs, Lake Park. Per mile \$9.60; Dickinson 16, total \$144.00.
 Home Tel. Co. Line No. 41, E. S. Caldwell, Cedar. Per mile \$6.00; Mahaska 14, total \$84.00.
 Home Tel. Line, T. Z. Henryson, Story City. Per mile \$8.00; Hamilton 8.50, total \$68.00.
 Honey Grove No. 14 Tel. Co., Edward Hartl, Ely. Per mile \$7.80; Linn 11, total \$85.80.
 Honey Hill Tel. Co., Oscar Lindsay, Center Point. Per mile \$8.75; Linn 3, total \$26.25.
 Hoosier Creek Tel. Line, P. F. Fuhrmeister, Ely. Per mile \$9.00; Johnson 11, \$99.00; Linn 2, \$18.00; total \$117.00.
 Hoover's Steamboat Rock Line, Mrs. J. H. Hoover, Steamboat Rock. Hardin, total assessment \$10.00.
 Hopeville & Lone Ridge Tel. Co., A. B. Dunfee, Thayer. Per mile \$7.90; Clarke .75, \$5.93; Ringgold 1.50, \$11.85; Union 10.50, \$82.95; total \$100.73.
 Hopeville & Ringgold Tel. Line, LeRoy Shields, Grand River. Per mile \$10.00; Clarke 3.50, total \$35.00.
 Hopeville & Southwestern Tel. Line, Phil James, Murray. Per mile \$11.40; Clarke 2, \$22.80; Union 1.50, \$17.10; total \$39.90.
 Hopeville Town Tel. Line, T. F. Yetta, Murray. Per mile \$15.70; Clarke 1.75, total \$27.43.
 Hopewell Tel. Line, Thos. I. Austen, Shell Rock. Per mile \$7.80; Bremer 2, \$15.60; Butler 2, \$15.60; total \$31.20.
 Hopewell Tel. Line No. 1, O. A. Younker, Milton. Per mile \$8.50; Van Buren 5, total \$42.50.
 Hopewell Tel. Line No. 2, Matthew Bonar, Milton. Per mile \$7.00; Van Buren 5, total \$35.00.
 Hopkins Tel. Co., A. J. Roberts, Kansas City, Mo. Per mile \$10.36; Page 1.50, \$15.45; Taylor 34, \$359.20; total \$365.65.
 Horn & Clark Tel. Line, C. G. Clark, South English. Keokuk, total assessment \$4.50.
 Horseshoe Bend Tel. Co., W. H. Emde, Wellman. Per mile \$8.05; Johnson .85, \$6.84; Washington 2.75, \$22.14; total \$28.98.
 Hospers Granville Tel. Co., Fred Colling, Granville. Per mile \$8.30; Sioux 19.75, total \$163.93.
 Hubbard & Buckeye Independent Mutual Tel. Co., Ed Barnhart, Hubbard. Per mile \$8.00; Hardin 18, total \$144.00.
 Humbert Tel. Line, I. Humbert, Milton. Per mile \$1.60; Van Buren 5, total \$8.00.
 Humeston & Cambria Tel. Co., Mrs. Orville Dent, Humeston. Per mile \$7.80; Wayne 6, total \$46.80.
 Humeston & Le Roy Independent Tel. No. 2, H. D. Buffum, Humeston. Per mile \$8.35; Decatur 3.15, \$26.30; Wayne 2.17, \$18.13; total \$44.43.
 Humeston & Unity Tel. Co., Geo. H. Goudy, Corydon. Per mile \$10.20; Wayne 3.78, total \$39.56.
 Hummaconna Tel. Line, Jacob Stucker, Blakesburg. Per mile \$12.70; Monroe 2.50, total \$31.75.
 Hummer Tel. Line, James J. O'Connor, Doon. Per mile \$9.00; Lyon 7, total \$63.00.

Hunt Tel. Line, C. B. Hunter, Shell Rock. Per mile \$8.15; Butler 5.50, total \$44.83.

Iconom & Tyrone Tel. Co., J. B. Derby, Melrose. Per mile \$8.25; Appanoose 50, \$4.12; Monroe 10.50, \$86.63; total \$99.75.

Idaho Tel. Line, Gus Boeke, Hubbard. Per mile \$41.25; Hardin 3, total \$123.75.

"I" and "V" Tel. Line, F. C. Pohlmann, Hartley. Per mile \$11.00; O'Brien 3.50, total \$38.50.

Idelwild Tel. Co. Oscar Heindol, Mason City. Per mile \$8.70; Cerro Gordo 10.75, total \$93.53.

Independent Four Line, J. W. Carr, Pulaski. Per mile \$7.00; Davis 8.75, total \$61.25.

Independent Line No. 9, Henry Van Engen, Doon. Per mile \$10.60; Lyon 3, total \$30.00.

Independent Tel. Co., J. E. Foster, West Liberty. Per mile \$7.35; Muscatine 9.50, total \$69.83.

Independent Tel. Co., James H. Bell, Nichols. Per mile \$9.35; Johnson 8, \$74.80; Muscatine .25, \$2.34; total \$77.14.

Independent Tel. Co., Chas. H. Lamb, Redfield. Per mile \$8.30; Dallas 3.50, total \$29.05.

Independent Tel. Co., D. J. Murphy, Melrose. Per mile \$7.00; Monroe 5, total \$55.00.

Independent Tel. Co. of Audubon & Cass Counties, Milton Smith, Anita. Per mile \$11.60; Audubon 1.50, \$17.40; Cass 1.25, \$14.50; total \$33.90.

Independent Tel. Line, Wm. Lamb, Lancaster, Mo. Per mile \$9.60; Davis 9.75, total \$93.60.

Independent Tel. Line, W. J. Beeler, Winterset. Per mile \$10.00; Madison 6, total \$60.00.

Independent Tel. Line, Ralph Foster, Wellman. Per mile \$8.85; Washington 3.50, total \$30.98.

Independent Tel. Line, Oscar Schroeder, Luzerne. Per mile \$10.65; Benton 5.25, total \$56.91.

Independent Tel. Line, Jas. M. Stadler, Chelsea. Per mile \$8.80; Tama 5.50, total \$48.40.

Independent Tel. Line, Ernest Johnke, Lewis. Per mile \$10.30; Cass 8, total \$52.40.

Independent Tel. Line, J. W. Haselton, Glidden. Per mile \$8.35; Carroll 4.75, total \$39.65.

Independent Tel. Line, Martin Anderson, Shannon City. Per mile \$10.30; Rinkold 2, total \$20.60.

Independent Tel. Line, E. M. Erickson, Joice. Per mile \$8.00; Worth 8.50, total \$68.00.

Independent Tel. Line, Roland H. Green, Promise City. Per mile \$5.60; Wayne 7, total \$39.20.

Independent Tel. Line, Claude Work, Adair. Per mile \$8.75; Adair 6, total \$52.50.

Independent Tel. Line, J. F. Coyne, Lovilia. Per mile \$10.60; Monroe 5, total \$53.00.

Independent Tel. Line No. 13, Earl Eversmeyer, Wapello. Per mile \$8.00; Louisa 7, total \$56.00.

Indian Creek Tel. Line, B. M. Painter, Lewis. Per mile \$10.05; Cass 12.75, total \$138.19.

Indian Creek Tel. Line No. 78, C. E. Stout, Emerson. Per mile \$6.35; Mills 7.25, total \$46.04.

International Tel. Co., Lloyd Mosher, Milo. Per mile \$6.90; Warren 6.50, total \$44.85.

Inwood Tel. Line No. 21, Peder Pedersen, Inwood. Per mile \$8.25; Lyon 1.75, \$14.44; Sioux 2.25, \$18.56; total \$33.90.

Ioka Mutual Tel. Co., L. O. Sheraden, Ollie. Per mile \$9.50; Keokuk 4, total \$38.00.

Iowa Center Tel. Co., Geo. Schoenig, Belle Plaine. Per mile \$9.60; Benton 3, total \$28.80.

Iowa Center Tel. Co. No. 1, John Scott, Maxwell. Per mile \$7.90; Story 13, total \$102.70.

Iowa Center Tel. Co. No. 2, J. P. Larson, Nevada. Per mile \$8.00; Story 12.50, total \$100.00.

Iowa City-Scott Tel. Co., W. A. Meardon, Iowa City. Per mile \$5.30; Johnson 8.50, total \$45.05.

Iowa City & West Branch Tel. Co., G. J. Gerlitz, West Branch. Per mile \$7.15; Cedar .75, \$5.37; Johnson 9.25, \$66.13; total \$71.50.

Iowa Falls & Eagle City Tel. Co., E. C. Frisbie, Iowa Falls. Per mile \$9.40; Hardin 18, total \$169.20.

Iowa Falls-Elm & Buckeye Mutual Tel. Co., A. R. Calkins, Iowa Falls. Per mile \$12.30; Hardin 24.50, total \$301.35.

Iowa Falls & Owasco Tel. Co., W. T. Johnson, Iowa Falls. Per mile \$10.70; Hardin 18, total \$192.60.

Iowa Line Tel., J. A. Carlson, Bricelyn, Minn. Per mile \$10.25; Winnebago 6, total \$61.50.

Iowa & Minnesota Mutual Tel. Line, Thomas Humphrey, Herfer. Per mile \$11.60; Winneshiek 5.25, total \$60.90.

Iowa River Farmers Tel. Co., A. B. Jordan, New Albin. Per mile \$6.45; Allamakee 17.50, total \$112.87.

Iowa Rural Tel. Assn., F. M. Bucher, Wapello. Per mile \$10.15; Louisa 4.50, total \$45.68.

Iowa Tel. Co., Wm. Oldenburg, Elmore, Minn. Per mile \$8.00; Kossuth 7, total \$56.00.

Iowa Valley Line, Mark R. Schuchert, Belle Plaine. Per mile \$11.25; Benton 2.70, \$30.87; Iowa 1.25, \$14.06; total \$44.43.

Ira Tel. Co., C. C. Planalp, Mingo. Per mile \$10.40; Jasper 11.50, total \$119.60.

Ireton Rural Mutual Tel. Assn., John Vlotho, Jr., Ireton. Per mile \$9.60; Plymouth 8, \$76.80; Sioux 75, \$720.00; total \$796.80.

Irish Grove Tel. Co., E. J. Anderson, New Virginia. Per mile \$9.40; Warren 7, total \$65.80.

Irvington Center Tel. Co., F. A. Russell, Algona. Per mile \$7.00; Kossuth 18.50, total \$129.50.

Irvington Tel. Co., R. W. Butterfield, Irvington. Per mile \$9.10; Kossuth 9, total \$81.90.

Irving Town Line, Chas. W. Blaha, Irving. Per mile \$11.90; Benton .50, \$5.95; Tama 3.00, \$35.70; total \$41.65.

Island Tel. Co., Jas. R. Morris, Tracy. Per mile \$12.20; Marion 2.50, total \$30.60.

Ivanhoe Short Line 2100, E. G. Russell, Mt. Vernon. Per mile \$8.60; Linn 5, total \$43.00.

Ivester Mutual Tel. Line, D. I. Meyers, Eldora. Per mile \$9.00; Grundy 5.50, total \$49.50.

I. X. L. Tel. Line, C. W. Hewitt, Waterloo. Per mile \$12.00; Black Hawk 6, total \$72.00.

I. X. L. Tel. Line, W. O. McMullen, Bloomfield. Per mile \$7.80; Davis 8, total \$62.40.

Jackson Center Tel. Co., C. A. Anderson, Boone. Per mile \$11.60; Boone 45, total \$522.00.

Jackson & Dayton Tel. Co., L. A. Wyggie, Allison. Per mile \$6.25; Butler 8, total \$50.00.

Jackson Short Line Tel. Line, H. H. Sherburne, Clarksville. Per mile \$16.20; Butler 1.75, total \$28.35.

Jackson Tel. Line, R. D. Breakenridge, Winterset. Per mile \$3.65; Madison 7.50, total \$27.38.

Jackson Tel. Line, A. A. Casady, Milton. Per mile \$9.30; Van Buren 6, total \$55.80.

Jacksonville Line, Charles Osenbaugh, Lucas. Per mile \$10.00; Clarke 3.50, \$35.00; Lucas 2.50, \$25.00; total \$60.00.

Jacob Tel. Line No. 36, Andrew Tone, Grinnell. Per mile \$7.75; Poweshiek 7, total \$54.25.

James Mutual Tel. Co., John Hardersen, Jr., Hinton. Per mile \$9.35; Plymouth 11, total \$102.85.

Jameson & Farmers Mutual Tel. Co., W. H. McCarty, Osceola. Per mile \$8.70; Clarke 8.25, total \$71.78.

James, Henry L. Tel. Line, Henry L. James, Stanley. Per mile \$7.20; Fayette 3, total \$21.60.

Jefferson Central Tel. Co., Clarence Toll, Allison. Per mile \$9.80; Butler 12.75, total \$124.95.

Jefferson Tel. Line, E. H. Hartwig, Allison. Per mile \$7.55; Butler 9, total \$67.95.

Jefferson Township Farmers Mutual Tel. Co., Vaclav Bys, Solon. Per mile \$11.10; Johnson 16.50, \$183.15; Linn 2.50, \$27.75; total \$210.90.

Jefferson Township Mutual Tel. Co., Otto Wishmier, Van Meter. Per mile \$8.15; Dallas 11.25, \$91.68; total \$330.06.

Jefferson Township Tel. No. 24, L. J. Garden, Eddyville. Per mile \$9.10; Mahaska 5.50, total \$50.05.

Jensen Tel. Corporation, Albert Hoverston, Thompson. Per mile \$7.00; Winnebago 27.50, total \$192.50.

Jerico Tel. Co., L. S. Gilbert, Lawler. Per mile \$10.50; Chickasaw 42.25, \$443.63; Howard 9.75, \$102.38; total \$546.01.

Jerico Tel. Co., H. M. Bright, Independence. Per mile \$9.75; Buchanan 7.50, total \$73.13.

Jersey Ridge Tel. Line, John Doerscher, Davenport. Per mile \$8.00; Scott 1.50, total \$12.00.

Jersey Tel. Co., Leslie B. Davis, Allerton. Per mile \$8.50; Wayne 6.50, total \$55.25.

Jerusalem Hill Tel. Co., Chas. Whitney, New Hartford. Per mile \$8.40; Butler 3.62, total \$30.40.

Jewell Northeastern Tel. Co., Frank Johnson, Jewell. Per mile \$12.15; Hamilton 11, total \$133.65.

Jewell & Wall Lake Rural Tel. Co., John A. Peterson, Jewell. Per mile \$9.75; Hamilton 30, total \$292.50.

Johnston & Mt. Ayr Farmers Tel. Co., Wm. Dove, Mt. Ayr. Per mile \$7.60; Ringgold 6.67, total \$50.69.

Jolly Elchi Rural Tel. Line, H. B. Hanson, Kellogg. Per mile \$4.40; Jasper 6, total \$26.40.

Jones Creek Tel. Line, P. A. Carter, St. Charles. Per mile \$8.90; Madison 5.75, total \$146.00.

Jordan Tel. Line, F. E. Johnson, Jordan. Per mile \$13.15; Boone 1.50, total \$19.72.

Jordan Valley Tel. Line, Jesse F. Chedester, Castana. Per mile \$8.50; Monona 10.50, total \$89.25.

Junction Tel. Co., O. E. Briles, Chariton. Per mile \$13.90; Lucas 4.50, total \$82.55.

Kallisen, W. J. Private Line, Walter J. Kallisen, Keystone. Benton, total assessment \$6.50.

Kalamazoo Tel. Line, C. J. Te Strake, Muscatine. Per mile \$9.50; Muscatine 4, total \$38.00.

Kane Center Tel. Line, M. E. Heaton, Elberon. Per mile \$8.00; Benton .50, \$4.00; Tama 1, \$8.00; total \$12.00.

Kane Center Tel. Line, John Heitmann, Jr., Keystone. Per mile \$9.00; Benton 6, total \$54.00.

Kane & Homer Tel. Co., H. A. Albers, Keystone. Per mile \$10.15; Benton 9, total \$91.35.

Kane Tel. Line No. 8, E. J. Cherveny, Keystone. Per mile \$6.55; Benton 6, total \$39.30.

K. C. Tel. Line, M. J. Berger, Carroll. Per mile \$9.40; Carroll 4, total \$37.60.

Kegley Branch Tel. Co., Walter Nelson, Story City. Per mile \$9.00; Hamilton .50, \$4.50; Story 3.50, \$31.50; total \$36.00.

Kellerton Tuskegee Mutual Tel. Line, Ed O. Moore, Kellerton. Per mile \$8.75; Decatur 1.50, \$13.12; Ringgold 6, \$52.50; total \$65.62.

Kellogg & Highland Tel. Line, Leonard Quinn, Kellogg. Per mile \$8.40; Jasper 17, total \$142.80.

Kellogg Mutual Tel. Co., R. C. Birchard, Kellogg. Per mile \$70.00; Jasper 5, total \$350.00.

Kellogg & Turner Tel. Line, C. T. Powers, Kellogg. Per mile \$8.60; Jasper 7.50, total \$64.50.

Kendallville & Burr Oak Farmers Tel. Co., M. H. Knox, Canton, Minn. Per mile \$7.20; Winneshiek 13, total \$93.60.

Kendallville & Cresco Farmers Tel. Co., Wm. Stopperan, Cresco. Per mile \$8.00; Howard 1.25, \$10.00; Winneshiek 8.50, \$68.00; total \$78.00.

Kennebec to Ticonic Tel. Co., W. H. Foster, Kennebec. Per mile \$7.80; Monona 7, total \$54.60.

Kent & Cromwell Mutual Tel. Co., F. G. White, Kent. Per mile \$8.95; Union 9, total \$80.55.

Kent & Platte Center Farmers Tel. Co., A. A. Kitching, Creston. Per mile \$8.00; Union 6, total \$48.00.

Keokuk Tel. Co., B. A. Nelson, Keokuk. Per mile \$15.00; Lee 6, total \$90.00.

Keokuk Township Tel. Line, C. W. Graham, Floris. Per mile \$5.30; Wapello 10.50, total \$55.65.

Keota & Kinross Tel. Line, Forrest M. Herr, Keota. Per mile \$9.25; Keokuk 9.50, total \$87.88.

Kessler Tel. Line, G. H. Kessler, Garrison. Per mile \$7.40; Benton 6, \$44.40; Tama .50, \$3.70; total \$48.10.

Keswick, Ambrose & Arnah Mutual Tel. Line, R. H. Cole, Keswick. Per mile \$8.30; Iowa 5.75, \$47.73; Keokuk 4, \$32.20; total \$80.93.

Keswick Liberty Mutual Tel. Line, W. E. Bailey, Keswick. Per mile \$9.30; Keokuk 5.50, total \$51.15.

Keswick Mutual Tel. Line, J. F. Dunn, Keswick. Per mile \$40.00; Keokuk 75, total \$300.00.

Keswick Northeastern Mutual Tel. or No. 7, C. B. Hervey, Webster. Per mile \$7.00; Keokuk 7, total \$49.00.

Keswick Short Line Tel. Co., S. H. Axmeier, Webster. Per mile \$11.15; Keokuk 6.50, total \$72.48.

Keswick South Line Mutual Tel. Co., G. Me Cay, Keswick. Per mile \$20.20; Keokuk 1.50, total \$30.30.

Keswick and Webster Mutual Tel. Line, Eldon E. Storry, Webster. Per mile \$7.50; Keokuk 8, total \$60.00.

King Line Tel. Co., G. W. E. Johnson, Laurens. Per mile \$7.25; Pocahontas 12, total \$87.00.

King Mutual Tel. Co., John Helgren, Thompson. Per mile \$10.85; Winnebago 24.25, total \$263.11.

King Tel. Co., J. W. McKinley, Humeston. Per mile \$7.65; Lucas 3.50, \$26.77; Wayne 2.25, \$17.21; total \$43.98.

Kinney Mutual Tel. Line, J. O. Kinney, Bloomfield. Per mile \$16.70; Davis 3, total \$50.10.

K. K. No. 2 Tel. Line, Jas. H. Kelly, Alford. Per mile \$8.60; Lyon 4.25, total \$36.55.

Klein Rural Tel. Co., Fred H. Klein, Rock Valley. Per mile \$11.30; Sioux 22.50, total \$254.25.

Klett Tel. Line No. 14, H. L. Pelfer, Harper. Per mile \$10.50; Keokuk 3.50, total \$36.75.

Klondike Tel. Line, Frank E. Stransky, Toledo. Per mile \$7.10; Tama 19.75, total \$140.23.

Kniffin & Promise City Farmers Mutual Tel. Line, Amos Long, Corydon. Per mile \$9.00; Wayne 3.75, total \$33.75.

Kolosick & Marek Tel. Line, Melack Kolosick, Kalona. Per mile \$7.40; Washington 4.50, total \$33.30.

Kossuth Rural Tel. Line, O. E. Miller, Wesley. Per mile \$10.80; Kossuth 5.25, total \$56.70.

Kozta & Belle Plaine Tel. Line, Oscar L. Miner, Belle Plaine. Per mile \$8.65; Benton 2.50, \$21.63; Iowa 8.50, \$73.52; total \$95.15.

Kramer Tel. Co., Peter Adrian, Jr., Keota. Per mile \$8.90; Keokuk 6.50, total \$57.85.

Lacona & Oakley Tel. Line, G. E. Murray, Lacona. Per mile \$7.65; Lucas 9.30, \$71.14; Warren .70, \$5.35; total \$76.49.

Lacona & Southwestern Tel. Co., E. C. Elmsendorf, Lacona. Per mile \$6.20; Lucas 6, \$37.20; Warren 4, \$24.80; total \$62.00.

Lacona Western Tel. Co., S. G. Sinift, Lacona. Per mile \$8.45; Warren 10, total \$84.50.

Ladora Northern Tel. Co., Rhod Whiteford, Marengo. Per mile \$11.25; Iowa 54, total \$607.50.

Lafayette & Center Point Tel. Co., C. H. Hand, Center Point. Per mile \$7.70; Linn 9, total \$69.30.

Lafayette Center Tel. Co., Jay Born, Story City. Per mile \$11.50; Story 7.75, total \$89.12.

Lafayette Mutual Tel. Co. No. 9, V. A. Schulte, Harper. Per mile \$9.05; Keokuk 8, total \$72.40.

Lafayette Tel. Line, Sam Maler, Center Point. Per mile \$8.50; Linn 10, total \$85.00.

Lafayette Warren Tel. Co., Wm. Wendt, Waverly. Per mile \$11.40; Bremer 62, total \$706.80.

Lagrange Tel. Co., A. J. Allen, Russell. Per mile \$14.40; Lucas 2, total \$28.80.

Lake George Tel. Co., Jelle Tjaden, Wodesa. Per mile \$8.25; Hancock 11, total \$90.75.

Lake Road Tel. Line, Geo. Fothergill, Armstrong. Per mile \$10.25; Emmet 10.50, \$107.62; Kossuth 5.50, \$56.38; total \$164.00.

Lake Shore Tel. Co., S. C. Schumacher, Clear Lake. Per mile \$11.85; Cerro Gordo 25, total \$296.25.

Lake Side Mutual Tel. Co., A. E. Anderson, Forest City. Per mile \$8.70; Hancock 7, \$60.90; Winnebago 7.25, \$63.08; total \$123.97.

Lake Side Tel. Co., M. J. Lindle, Muscatine. Per mile \$7.00; Muscatine 10, total \$70.00.

Lake Side Tel. Co., S. L. Farrow, Clear Lake. Per mile \$9.50; Cerro Gordo 10.75, total \$102.13.

Lakeside Tel. Line, Blanche Vitpli, Marion. Per mile \$8.30; Linn 5, total \$41.50.

Lake Side Tel. Line, C. M. Steward, Lake View. Per mile \$11.00; Sac 7.25, total \$79.75.

Lake Tel. Line, C. W. Harbaugh, Muscatine. Per mile \$7.90; Muscatine 5.50, total \$44.45.

Lake Township Farmers Tel. Co., T. L. Tigland, Hardy. Per mile \$8.45; Humboldt 12, total \$101.40.

Lake View Tel. Co., T. S. Reade, Jewell. Per mile \$9.90; Hamilton 11.50, total \$113.85.

Lamotte & Cottonville Tel. Co., R. W. Cahill, Bellevue. Per mile \$10.90; Jackson 18, total \$196.20.

Lamotte & Gordons Ferry Farmers Tel. Co., Henry Fischer, Bellevue. Per mile \$7.80; Jackson 9, total \$70.20.

Lamotte Independent Tel. Co., Peter Koos, Lamotte. Per mile \$8.00; Jackson 11, total \$88.00.

Lamotte Tel. Co. No. 1 C. S. Harris, Lamotte. Per mile \$11.40; Jackson 3.25, total \$37.05.

Lancaster Farmers Mutual Tel. Line No. 26, Gus Dumont, Sigourney. Per mile \$8.50; Keokuk 5.50, total \$48.40.

Lansing River Tel. Line, Alford Tabott, New Albin. Per mile \$7.60; Allamakee 12, total \$91.20.

Larchwood Township Tel. Co., C. Waagmeester, Larchwood. Per mile \$10.55; Lyon 17.50, total \$184.62.

Larrabee Tel. Line No. 17, Edna Owens, Swea City. Per mile \$8.40; Kossuth 11.50, total \$96.60.

Laurel-Haverhill Tel. Co., J. H. Knoll, Haverhill. Per mile \$8.60; Marshall 8.50, total \$73.10.

Laurel Hill Tel. Line, P. D. Archibald, Martelle. Per mile \$9.65; Jones 4.50, total \$43.42.

Laurens Southeast Tel. Line No. 1, B. F. Weeks, Laurens. Per mile \$9.60; Pocahontas 4.50, total \$43.20.

Laurens Southeast Tel. Co. No. 4, Ed Whannel, Laurens. Per mile \$7.30; Pocahontas 8.25, total \$60.22.

Lawson Tel. Line, Alex Lawson, Castana. Monona, total assessment \$5.00.

Lebanon Short Line, A. F. Sample, Keosauqua. Per mile \$8.50; Van Buren 2.50, total \$21.25.

Leeds Rural Tel. Line No. 1, Dennis Dunn, Leeds. Per mile \$7.50; Plymouth 1.50, \$11.25; Woodbury 11, \$82.50; total \$93.75.

Leeds Tel. Line No. 2, H. E. Harvey, Leeds. Per mile \$9.05; Woodbury 4, total \$36.20.

LeGrand Central Tel. Line, Delmar D. Latham, Le Grand. Per mile \$8.40; Marshall 7, \$58.80; Tama 4, \$33.60; total \$92.40.

LeGrand & Dunbar Farmers Mutual Tel. Line, H. N. Thompson, Le Grand. Per mile \$8.00; Marshall 12.50, total \$100.00.

Leland Mutual Tel. Co., E. G. McGreevey, Leland. Per mile \$10.50; Winnebago 5.25, total \$55.13.

Lenox Northwestern Mutual Tel. Line, P. W. Bennison, Lenox. Per mile \$9.00; Adams 3.75, \$33.75; Taylor 1, \$9.00; total \$42.75.

Lenox Star Tel. Line, H. M. Creswell, Lenox. Per mile \$9.20; Adams 7.50, \$69.00; Taylor .50, \$4.60; total \$73.60.

Lenox Township Farmers Mutual Tel. Co., H. O. Schloeman, Norway. Per mile \$7.65; Benton 4, \$22.95; Iowa 4.50, \$34.42; total \$57.37.

Le Roy & Humeston North Line No. 1, Roy Barnett, Humeston. Per mile \$11.10; Decatur 1, \$11.10; Wayne 3.50, \$38.85; total \$49.95.

Le Roy Tel. Co., A. A. Wells, Le Roy, Minn. Per mile \$11.80; Howard 24, \$283.20; Mitchell 15.25, \$179.95; total \$463.15.

Lesan & Saltzman Tel. Line, C. A. Campbell, Mt. Ayr. Per mile \$6.50; Ringgold 7, total \$45.50.

Leslie Tel. Co., W. J. Hughes, Osceola. Per mile \$8.30; Clarke 14.50, \$120.35; Decatur 2.50, \$20.75; total \$141.10.

Lewis & Northern Tel. Line, William Lawton, Lewis. Per mile \$9.20; Cass 5.50, total \$50.60.

Lewis Southern Tel. Assn., Glenn O. Jones, Lewis. Per mile \$7.70; Cass 7, total \$53.90.

Lewis & Western Tel. Co., F. S. Russell, Lewis. Per mile \$8.50; Cass 8.75, \$74.37; Pottawattamie 8.75, \$74.37; total \$148.74.

Liberty & Calumet Tel. Co., Fritz Oeffner, Jr., Paullina. Per mile \$9.15; Cherokee 4, \$36.60; O'Brien 3, \$27.45; total \$64.65.

Liberty Center Tel. Co., Frank Ross, Corydon. Per mile \$8.75; Wayne 7, total \$61.25.

Liberty Central Tel. Line, W. P. Schaller, Meriden. Per mile \$8.50; Cherokee 10, total \$85.00.

Liberty Five Tel. Line, Ben Wade, Quasqueton. Per mile \$11.25; Buchanan 2, total \$22.50.

Liberty Tel. Co., Lafe Mauk, Williamson. Per mile \$7.40; Lucas 8, total \$59.20.

Liberty Tel. Co., R. C. Noblett, Cresco. Per mile \$11.35; Howard 18.50, total \$209.98.

Liberty Tel. Co., P. M. Carlson, Madrid. Per mile \$9.45; Boone 5, \$47.25; Story 1, \$9.45; total \$56.70.

Liberty Tel. Co., Geo. Summons, Peru. Per mile \$9.30; Madison 3.25, total \$30.22.

Liberty Tel. Line, J. L. Barker, Gravity. Per mile \$8.85; Taylor 7, total \$61.95.

Liberty Tel. Line, Jesse Moore, Quasqueton. Per mile \$10.85; Buchanan 3, total \$32.55.

Liberty Tel. Line, C. M. Fluke, Athelston. Per mile \$10.65; Taylor 5, total \$53.25.

Lime Creek No. 59 Tel. Co., M. R. Elliott, Brandon. Per mile \$7.50; Buchanan 6, total \$45.00.

Lime Creek Rural Tel. Line, Bert Turnbull, Mason City. Per mile \$7.30; Cerro Gordo 4.25, total \$31.02.

Lime Creek Tel. Co., C. O. Thompson, Lake Mills. Per mile \$8.70; Winebag 6.50, total \$56.55.

Lime Creek Tel. Line, Albert Jass, Jr., Garner. Per mile \$8.00; Cerro Gordo 3, \$24.00; Hancock 5, \$40.00; total \$64.00.

Lime Creek Tel. Line No. 25, S. W. Zimmerman, Brandon. Per mile \$7.30; Buchanan 6, total \$43.80.

Lincoln Beaver Tel. Line, H. A. Steffen, Dike. Per mile \$8.57; Grundy 8.75, total \$74.98.

Lincoln Center Tel. Line No. 34, Geo. Eggabroad, Grundy Center. Per mile \$7.60; Grundy 10.75, total \$81.70.

Lincoln Hebron Tel. Co., H. C. Lunning, Buffalo Center. Per mile \$8.00; Kossuth 14.25, \$114.00; Winnebago 5.50, \$44.00; total \$158.00.

Lincoln Farmers Mutual Tel. Co. No. 9 & 138, Mahlon T. Yoder, Kalona. Per mile \$10.72; Johnson 9.50, \$101.84; Washington 1, \$10.72; total \$112.56.

Lincoln Highway Tel. Line, Ewald Buch, Keystone. Per mile \$10.40; Benton 7.50, total \$78.00.

Lincoln Highway Tel. Co., Fred Holst, Keystone. Per mile \$9.90; Benton 3.25, total \$52.18.

Lincoln Highway Tel. Co., Pauline Jentzen, Marshalltown. Marshall, total assessment \$27.13.

Lincoln Highway Tel. Line, John C. Tatge, Belle Plaine. Per mile \$10.20; Benton 6, total \$61.20.

Lincoln Rural Tel. Co., John Neltzke, Sanborn. Per mile \$8.35; O'Brien 27, total \$225.45.

Lincoln Short Line, R. B. Murdock, Clearfield. Per mile \$9.70; Ringgold 7, \$67.90; Taylor .50, \$4.85; total \$72.75.

Lincoln Tel. Co., Chas. Doerres, Lone Tree. Per mile \$10.75; Johnson 11.50, total \$123.63.

Lincoln Tel. Co., L. C. Bruke, Guernsey. Per mile \$8.50; Iowa 7, \$59.50; Poweshiek 2, \$17.00; total \$76.50.

Lincoln Tel. Line, C. S. Gray, Winterset. Per mile \$9.65; Madison 7.75, total \$74.78.

Lincoln Tel. Line, C. O. Etzel, Marion. Per mile \$9.35; Linn 6, total \$56.10.

Lincoln Township Tel. Co., Henry C. Henningson, Grundy Center. Per mile \$11.60; Grundy 2.25, \$26.10; Tama 3, \$31.80; total \$69.90.

Lincoln Township Mutual Tel. Co., C. E. Mosier, Linden. Per mile \$8.05; Dallas 12.50, total \$103.65.

Lincoln Township Mutual Tel. Co., Joe Pauley, Harlan. Per mile \$14.60; Shelby 50, total \$730.00.

Lincoln & Washington Line, J. H. Miller, Grundy Center. Per mile \$8.60; Grundy 7, total \$60.20.

Linden & Dale Tel. Line, Ed B. Williams, Stuart. Per mile \$13.40; Guthrie 2.50, total \$33.50.

Linden Tel. Line, A. W. Bennett, Linden. Per mile \$11.75; Dallas 3.50, total \$41.13.

Line No. 2, Geo. Comer, Bussey. Per mile \$7.35; Marion 1.50, total \$11.03.

Line No. 3, Noah Stocker, Unionville. Per mile \$10.90; Davis 4, total \$43.60.

Line No. 3, Nodaway Mutual Exchange, C. G. Sabin, Nodaway. Per mile \$9.35; Adams 5, total \$46.75.

Line No. 3 or South of Inwood Line, Sam Bolding, Inwood. Per mile \$7.30; Lyon 3.50, \$25.55; Sioux .75, \$5.47; total \$31.02.

Line No. 4 Argo Mutual System, Geo. G. Schurr, Davenport. Per mile \$11.00; Scott 3, total \$33.00.

Line Five, E. E. Fitzgerald, Mt. Ayr. Per mile \$8.30; Ringgold 7.50, total \$62.25.
 Line No. 5 Tel. Co., Ira T. Deam, Hampton. Per mile \$5.05; Franklin 6.25, total \$31.56.
 Line No. 5, J. S. Stoaks, Grinnell. Per mile \$9.00; Poweshiek 4.50, total \$40.50.
 Line No. 7, V. A. Randolph, Le Claire. Per mile \$8.00; Scott 10.25, total \$82.00.
 Line No. 7, John Hossie, Emerson. Per mile \$6.80; Mills .62, \$4.22; Montgomery 6.38, \$43.38; total \$47.60.
 Line No. 8, J. R. Lockman, Moravia. Per mile \$9.60; Appanoose 4.75, total \$45.60.
 Line No. 8 Delta Exchange, J. L. Stein, Delta. Per mile \$12.20; Keokuk 2.50, total \$39.50.
 Line No. 10, A. J. Gibson, Marshalltown. Per mile \$15.65; Marshall 1.50, total \$23.48.
 Line No. 11, A. L. Roberts, Hampton. Per mile \$10.95; Franklin 5, total \$54.75.
 Line No. 11, Theo. Dumont, Sigourney. Per mile \$8.40; Keokuk 6.50, total \$54.60.
 Line Eleven, Jay T. Colegrove, Russell. Per mile \$8.20; Lucas 3.90, total \$31.98.
 Line No. 12, J. P. Mousel, Bancroft. Per mile \$12.40; Kossuth 1.62, total \$20.08.
 Line No. 12 (Division of Riverside Tel. Lines No. 12 & 28), A. Butterfield, Irvington. Per mile \$6.00; Kossuth 3.50, total \$21.00.
 Line No. 13, L. C. Kipp, Farmington. Per mile \$9.00; Lee 2, \$18.00; Van Buren 3, \$27.00; total \$45.00.
 Line No. 13, Chas. Eberhardt, Osceola. Per mile \$7.95; Clarke 5.50, total \$43.72.
 Line No. 13 out of Mt. Ayr, Glenn Lesan, Kellerton. Per mile \$6.45; Ringgold 7, total \$46.15.
 Line No. 14, G. B. Lowe, Letts. Per mile \$8.05; Louisa 4, \$32.20; Muscatine 2.50, \$20.13; total \$52.33.
 Line No. 14, H. D. Guthrie, Kellogg. Per mile \$7.75; Jasper 8.75, total \$67.81.
 Line No. 14, Ernest Gisel, Maquoketa. Per mile \$8.70; Jackson 3.50, total \$30.45.
 Line No. 17 Delta Exchange, Chas. Blom, Delta. Per mile \$8.00; Keokuk 6.50, total \$52.00.
 Line No. 18, Henry Brans, Sigourney. Per mile \$8.25; Keokuk 5.25, total \$43.31.
 Line No. 19, I. A. Tonet, Osceola. Per mile \$6.87; Clarke 10, total \$68.75.
 Line No. 20, J. Lewis Neal, Osceola. Per mile \$11.65; Clarke 3, total \$34.95.
 Line No. 26, F. Conway, Nodaway. Per mile \$8.15; Adams 2, total \$16.30.
 Line No. 27, Geo. E. Dickson, Delta. Per mile \$16.65; Keokuk 1.50, total \$24.98.
 Line No. 34, R. H. Griffin, Letts. Per mile \$8.25; Louisa .50, \$4.13; Muscatine 1.50, \$12.37; total \$16.50.
 Line No. 41, Leo H. Netbohm, Center Point. Per mile \$8.40; Linn 5, total \$42.00.
 Line No. 42, Fred Barnes, Lohrville. Per mile \$8.35; Carroll 6, \$50.10; Greene 5, \$41.75; total \$91.85.
 Line No. 43, Frank Jackson, Owasa. Per mile \$11.45; Hardin 3.50, total \$40.08.
 Line No. 45, W. E. Miller, Hampton. Per mile \$8.35; Franklin 4, total \$33.40.
 Line No. 45, Will R. Russell, Grinnell. Per mile \$8.65; Jasper 4, \$34.61; Poweshiek 1.50, \$12.98; total \$47.59.
 Line No. 81, W. F. Huster, Blakesburg. Per mile \$12.20; Wapello 5, total \$61.00.
 Lines 82, 84 and 90, Frank Andre, Adasa. Per mile \$7.50; Greene 19.75, \$148.13; Calhoun 5.50, \$41.25; total \$189.38.
 Line No. 86, O. L. Cary, Blakesburg. Monroe, total assessment \$25.38.
 Line No. 89, Wm. Mallison, Malcom. Per mile \$9.70; Poweshiek 4.50, total \$43.65.
 Line No. 93, K. Harthorn, Lynnaville. Per mile \$8.65; Jasper 7.50, total \$64.88.
 Line No. 107, D. H. Davis, Beacon. Mahaska, total assessment \$10.00.
 Line No. 112, Ned Pearson, Maxwell. Per mile \$17.60; Story 1.25, total \$22.00.
 Line No. 1300 Tel. Line, Geo. W. Johnson, Castana. Per mile \$7.65; Monona 4, total \$30.60.

Line 1800 Tel. Line, August Varrelmann, Hampton. Per mile \$12.50; Franklin 2, total \$25.00.
 Line No. 2100 Tel. Co., John Miller, Hampton. Franklin, total assessment \$43.80.
 Line No. 3800 Tel. Co., J. H. Richards, Geneva. Per mile \$9.50; Franklin 4.50, total \$42.75.
 Line No. 3900, Jake Herman, Sigourney. Per mile \$8.12; Keokuk 8, total \$64.96.
 Line No. 4200, Frank Gilland, Sigourney. Per mile \$11.65; Keokuk 3, total \$34.95.
 Line No. 5200, H. J. Wallace, Hampton. Per mile \$6.90; Franklin 5, total \$34.50.
 Linn Branch Tel. Co., J. F. Baum, Woodburn. Per mile \$8.00; Clarke 14.75, total \$118.00.
 Linn Grove Rural Tel. Assn., Edward J. Zobel, Ely. Per mile \$9.00; Johnson 1.25, \$11.25; Linn 6.75, \$60.75; total \$72.00.
 Linn Grove Tel. Co., C. C. Erb, West Liberty. Per mile \$9.45; Cedar 5.50, total \$51.58.
 Linn Grove Tel. No. 5, O. O. Ellison, Mt. Vernon. Per mile \$8.40; Linn 11, total \$92.40.
 Linn Tel. Line, Alvey H. Yessler, Marion. Per mile \$9.85; Linn 3.25, total \$32.00.
 Lintz Tel. Line No. 200, William Lintz, Kalona. Per mile \$11.65; Washington 6, total \$69.90.
 Little Sioux Valley Rural Tel. Line, S. F. Steele, Sutherland. Per mile \$7.35; O'Brien 8.50, total \$62.48.
 "L" Line, A. E. Luckow, Breda. Per mile \$9.50; Sac 6.50, total \$61.75.
 "L" Line No. 5 Lidderdale, J. F. Kurth, Glidden. Per mile \$9.15; Carroll 5, total \$45.75.
 Little Northern Tel. Line, H. C. Wells, Plano. Per mile \$10.00; Appanoose 4.50, total \$45.00.
 Livengood Tel. Line, W. A. Ruth, Castana. Per mile \$8.05; Monona 4.50, total \$36.23.
 Lockridge & Four Corners Tel. Line No. 2, A. D. Echmund, Lockridge. Per mile \$10.70; Jefferson 3.50, total \$37.45.
 Locust Grove Mutual Tel. Co., G. E. Barnhart, South English. Per mile \$10.70; Keokuk 12.75, total \$135.45.
 Locust Grove Tel. Line, Earl Mead, Corydon. Per mile \$7.65; Wayne 11, total \$84.15.
 Locust Grove Tel. Line, H. H. Parker, Beech. Per mile \$10.30; Warren 2.25, total \$23.18.
 Locust Hill Mutual Tel. Co., B. J. Clark, Martelle. Per mile \$13.45; Jones 50, \$6.73; Linn 2, \$26.90; total \$33.63.
 Lodge Tel. Line, W. T. Lodge, Bevington. Per mile \$10.65; Madison 1.25, \$13.31; Warren .25, \$2.66; total \$15.97.
 Logan Township Farmers Mutual Tel. Co., David Fowler, Lohrville. Per mile \$7.95; Calhoun 22, total \$174.90.
 Lohr Division Farmers Tel. Line, Geo. Lohr, Sac City. Per mile \$8.50; Sac 3.25, total \$27.13.
 Lonely Seven Tel. Co., Chas. Watters, Beaconsfield. Per mile \$8.15; Ringgold 4.50, total \$35.68.
 Lone Star Mutual Tel. Line, W. G. Sutherland, Dysart. Per mile \$7.35; Tama 5.87, total \$43.14.
 Lone Tree Tel. Co., E. J. Mershon, Rowley. Per mile \$6.75; Buchanan 8, total \$54.00.
 Lone Tree Tel. Co., Carl M. Stengel, Atlantic. Per mile \$8.10; Cass 6.50, total \$52.65.
 Lone Willow Tel. Line No. 9, R. B. Booth, Cedar Rapids. Per mile \$7.20; Linn 7.75, total \$55.80.
 Long Branch Tel. Co., S. H. Kenagy, Clarinda. Per mile \$8.40; Page 14, total \$117.60.
 Long Creek Mutual Tel., R. P. Ridinger, Murray. Per mile \$8.00; Clarke 7.75, total \$82.00.
 Long Creek Tel. Line, T. W. Morgan, Columbus Junction. Per mile \$9.75; Louisa 4.25, total \$41.44.
 Long Grove Mutual Tel. Co., Nellie L. Nagle, Long Grove. Per mile \$16.00; Scott 84.50, total \$135.20.
 Long Grove Tel. Line, H. K. Morehead, Maquoketa. Per mile \$9.25; Jackson 10, total \$92.50.
 Loon Lake Tel. Co., C. G. Bellows, Spirit Lake. Per mile \$5.60; Dickinson 4.50, total \$25.20.

Lorimer Northwest New Hope Tel. Co., Al Spick, Lorimer. Per mile \$7.50; Union 8, total \$60.00.

Lossing Mutual Tel. Co., John Gulick, Sloan. Per mile \$10.10; Monona 38.50, \$38.50; Woodbury 1.50, \$146.45; total \$53.30.

Lost Nation Tel. Co., L. G. Pratt, Clarinda. Per mile \$8.00; Page 1.50, \$12.00; Taylor 5.50, \$44.00; total \$56.00.

Lowell Tel. Co., J. W. Richards, Shell Rock. Per mile \$9.20; Butler 7.50, total \$69.00.

Lower Irish Bend Tel. Line, W. R. Watts, Keosauqua. Per mile \$8.50; Van Buren 5, total \$42.50.

Lower Muscatine Road Tel. Co., H. T. Hagenbuck, Iowa City. Per mile \$10.30; Johnson 19.50, total \$209.85.

Lowe Run Tel. Line, C. J. Minder, Muscatine. Per mile \$7.35; Muscatine 8, total \$58.80.

Lucas County Northwestern Tel. Line, R. L. Baker, Lacona. Per mile \$9.40; Lucas 4.50, \$42.30; Marion .25, \$2.35; total \$44.65.

Lucas Grove Road Tel. Co., Roy R. Baker, Muscatine. Per mile \$9.15; Muscatine 15, total \$137.25.

Luzerne Tel. Line, Lee Paugh, Cambria. Per mile \$8.75; Wayne 6.75, total \$59.96.

Ludlow Tel. Co., Chas. Koehring, Jr., Waukon. Per mile \$9.75; Allamakee 51.50, \$502.13; Winneshek 7, \$68.25; total \$570.38.

Lucky Six Tel. Co., B. C. Bristow, Milton. Per mile \$5.70; Van Buren 3.50, total \$19.95.

Luray & Haverhill Tel. Line, Jos. P. Edel, Haverhill. Per mile \$7.60; Marshall 7, total \$53.20.

Luray Tel. Line, W. H. Thomas, Marshalltown. Per mile \$8.35; Marshall 6, total \$50.10.

Lutzen Rural Line, C. H. Patterson, Maquoketa. Per mile \$13.25; Jackson 2.75, total \$36.44.

Luzerne & Blairtown Mutual Tel. Co., W. O. Sauerteig, Blairtown. Per mile \$8.35; Benton 5.50, total \$45.93.

Luzerne Maple Tel. Line, Martin Studt, Luzerne. Benton, total assessment \$40.00.

Luzerne Oak Line, Jos. Janu, Luzerne. Per mile \$8.80; Benton 5.50, total \$48.40.

Luzerne Short Line, Wm. Grummer, Luzerne. Per mile \$8.65; Benton 4.25, total \$36.76.

Lyle Tel. Co., W. L. Cole, Lyle, Minn. Per mile \$13.65; Mitchell 40.75, \$556.24; Worth 3.50, \$47.78; total \$604.02.

Lyman Independent Line, G. T. Kuester, Griswold. Per mile \$9.00; Cass 9, total \$81.00.

Lyman Mutual Tel. Co., Frank Knoke, Griswold. Per mile \$11.10; Cass 14, total \$155.40.

Lyman Northwestern No. 27, Wm. Shultz, Griswold. Per mile \$9.45; Cass 5, total \$47.25.

Lynn Point Tel. Co., C. B. Strong, Clarinda. Per mile \$11.85; Page 3, total \$35.55.

Lynn Valley Tel. Line, P. I. K. Varnam, Marshalltown. Per mile \$8.40; Marshall 8.25, total \$69.30.

Lynnville & Searsboro Tel. Line No. 3, E. W. Armstrong, Searsboro. Per mile \$6.80; Jasper 1.50, \$10.20; Poweshiek 6.50, \$44.20; total \$54.40.

Lynnville & Searsboro Tel. No. 5, G. L. Stanley, Searsboro. Per mile \$7.25; Jasper 1.50, \$10.88; Poweshiek 4, \$29.00; total \$39.88.

Lynnville Tel. Line No. 92, T. C. Beatty, Lynnville. Per mile \$10.15; Jasper 4.50, total \$45.68.

Lyon & Sioux Tel. Line, Theodore Serck, Inwood. Per mile \$8.25; Lyon 3, \$24.75; Sioux 3, \$24.75; total \$49.50.

Mackey, Rosendale & Story City Tel. Co., G. A. Heers, Story City. Per mile \$7.30; Boone 8.50, \$62.05; Story 5, \$36.50; total \$98.55.

Mackey Tel. Co., T. W. Everets, Glidden. Per mile \$12.10; Carroll 3.50, total \$42.35.

Macksburg & Lorimer Mutual Tel. Co., C. L. Denton, Afton. Per mile \$9.20; Madison 24.75, \$227.70; Union 8.25, \$75.90; total \$303.60.

Macy Tel. Co., Henry Homann, Ackley. Per mile \$7.90; Franklin 5, \$39.50; Hardin 6, \$47.40; total \$86.90.

Madison County Mutual Tel. Co., J. I. Tucker, Macksburg. Per mile \$10.00; Madison 17.25, total \$172.50.

Madison Mutual Tel. Co., C. H. Lackors, Hayfield. Per mile \$11.25; Hancock 14, total \$157.50.

Madison, T. P. Mutual Tel. Line, Carl F. Stifel, Murray. Per mile \$7.55; Clarke 10.08, \$76.10; Madison .32, \$2.50; Union 2.50, \$18.87; total \$97.47.

Madison Township Tel. Co., B. O. Bakken, Decorah. Per mile \$11.75; Winneshek 40, total \$470.00.

Main Road Tel. Co., C. L. Piegors, Tripoli. Per mile \$10.30; Bremer 7.50, total \$77.25.

Malaka Tel. Line, Geo. Loupee, Newton. Per mile \$8.25; Jasper 10, total \$82.50.

Malcom Sheridan Madison Tel. Line, Wm. McClure, Malcom. Per mile \$6.80; Poweshiek 10, total \$68.00.

Malcom Tel. Line No. 21, H. Wichman, Malcom. Per mile \$16.00; Poweshiek 2.25, total \$36.00.

Malcom Tel. Line No. 48, W. W. Adams, Malcom. Per mile \$11.25; Poweshiek 6, total \$67.50.

Malcom Tel. Line No. 68, W. F. Douglass, Malcom. Per mile \$10.30; Poweshiek 6, total \$61.80.

Maloy Short Line Tel. Co., Earl Ogle, Maloy. Per mile \$11.25; Ringgold 9, \$101.25; Taylor 1, \$11.25; total \$112.50.

Mantua Mutual Tel. Line, Wm. Sinclair, Albion. Per mile \$11.15; Monroe 8.25, total \$91.99.

Maple Grove & Harmony Tel. Line, Harry Block, Diagonal. Per mile \$8.05; Union 12.25, total \$98.61.

Maple Grove Rural Tel. Line, W. D. Peters, Wapello. Per mile \$9.80; Louisa 4.50, total \$44.10.

Maple Grove Tel. Co., N. R. Mackey, Olin. Per mile \$9.00; Cedar 5.50, \$49.50; Jones 5, \$45.00; total \$94.50.

Maple Grove Tel. Co., J. W. Fitz, Iowa Falls. Per mile \$9.25; Franklin 6.25, \$57.81; Hardin 6.75, \$62.44; total \$120.25.

Maple Grove Tel. Co., D. H. McMartin, Beaman. Per mile \$10.00; Grundy 4, total \$40.00.

Maple Grove Tel. Line, W. H. Chatfield, Muscatine. Per mile \$10.60; Muscatine 4.12, total \$43.67.

Maple Grove Tel. Line, C. S. Harper, Muscatine. Per mile \$9.60; Muscatine 5, total \$48.00.

Maple Grove Tel. Line, Ernest C. Moser, Humeston. Per mile \$7.45; Wayne 9, total \$67.05.

Maple Grove Tel. Line, Walter Minnich, Conrad. Per mile \$10.00; Grundy 1.50, \$15.00; Marshall 5.50, \$55.00; total \$70.00.

Maple Grove Tel. Line, W. F. Davison, Maquoketa. Per mile \$7.65; Jackson 5, total \$38.25.

Maple Grove Tel. Line No. 1, H. J. Wellendorf, Maquoketa. Per mile \$14.00; Jackson 2, total \$28.00.

Maple Hill Tel. Co., I. S. Larson, West Branch. Per mile \$10.00; Cedar 7, total \$70.00.

Maple Leaf Line, Tom Land, Osceola. Per mile \$10.70; Clarke 1.75, total \$18.72.

Maple Leaf Mutual Tel. Co., Wilbur Barnard, Eldora. Per mile \$9.25; Hardin 4.50, total \$41.63.

Maple Leaf Rural Tel. Co., E. F. Bochman, Allison. Per mile \$10.30; Butler 5, total \$51.50.

Maple Leaf Tel. Co., A. G. Stewart, Clarinda. Per mile \$10.00; Page 3.25, total \$32.50.

Maple Leaf Tel. Co., C. Fletcher, Vinton. Per mile \$8.60; Benton 5.12, total \$44.03.

Maple Leaf Tel. Line, Geo. M. Ringler, Allerton. Per mile \$7.25; Wayne 7, total \$50.75.

Maple Leaf Tel. Line, Andrew Knudson, Marshalltown. Marshall, total assessment \$11.00.

Maple Ridge Farmers Tel. Line, Frank Sturtz, Montour. Per mile \$9.10; Tama 5.50; total \$50.05.

Maple River Tel. Line, Andrew J. Tegels, Breda. Per mile \$6.40; Carroll 14.50, total \$92.30.

Maple Road Tel. Line, L. S. Showalter, Hampton. Franklin, total assessment \$12.30.

Maple Valley Agricultural Tel. Ass'n, W. H. Gray, Mapleton. Per mile \$8.00; Monona 20, total \$160.00.

Maplewood Mutual Tel. Co., Oswald A. Carr, Guthrie Center. Per mile \$7.35; Guthrie 6.25, total \$45.94.

Marcus, B. B. Tel. Co., E. L. Douvia, Marcus. Per mile \$9.90; Cherokee 5, total \$49.50.

Marek Mutual Tel. Co., Vincent Marek, Washington. Per mile \$7.20; Washington 10.38, total \$74.73.
 Marengo & Northwestern Tel. Co., Ray Shauli, Marengo. Per mile \$8.75; Iowa 8, total \$70.00.
 Marion & Big Head Tel. Line, Elbert J. Gillmore, Marion. Per mile \$7.60; Linn 9, total \$68.40.
 Marion, Concord & Crabapple Tel. Line, Roscoe Blinks, Marion. Linn, total assessment \$39.00.
 Marion, Crabapple & Springfield Tel. Line, Harry Hammond, Marion. Per mile \$8.75; Linn 15, total \$131.25.
 Marion & Northern Tel. Co., Mark E. Scott, Marion. Per mile \$7.70; Linn 15, total \$115.50.
 Marion & Prairie Chapel Tel. Line, C. J. Weis, Marion. Per mile \$8.90; Linn 19, total \$169.10.
 Marion Suburban Line, Clyde Kearns, Marion. Per mile \$8.60; Linn 4.50, total \$38.70.
 Marion Tel. Co., Clarence Kirkeberg, Elgin. Per mile \$9.50; Clayton 25.25, \$239.88; Fayette 1.75, \$16.62; total \$256.50.
 Marion Township Tel. Co., J. M. Taggart, Hampton. Per mile \$6.90; Franklin 7.50, total \$51.75.
 Marshalltown & County Farm Tel. Line, W. H. Buchanan, Marshalltown. Per mile \$9.15; Marshall 7.50, total \$68.63.
 Martelle Reed Tel. Line, C. E. Reed, Springfield. Per mile \$11.50; Jones 4, total \$46.00.
 Martinsburg Citizens Mutual Tel. Line, F. F. Richardson, Martinsburg. Per mile \$6.50; Keokuk 1.50, total \$75.75.
 Martinsburg Merchants Tel. Co., H. A. Lunder, Martinsburg. Keokuk, total assessment \$10.00.
 Martins Creek Tel. Line, E. P. Chalupsky, Marion. Per mile \$8.95; Linn 9.50, total \$85.03.
 Mason Tel. Line, L. W. Gibbon, Carlisle. Per mile \$8.30; Warren 8.25, total \$68.48.
 Mason Township Tel. Line, Frank D. Steel, New Market. Per mile \$8.90; Taylor 8.50, total \$75.65.
 May City Rural Tel. Co., Henry Knickenberg, Ochevedan. Per mile \$10.95; Dickinson 5.50, \$69.22; O'Brien 10, \$109.50; Osceola 47, \$514.76; total \$684.47.
 Mayne Rural Tel. Line, C. H. Kelling, Ledyard. Per mile \$8.55; Kossuth 18, total \$153.90.
 Maysville Tel. Co., Chas. Tommsen, Hampton. Franklin, total assessment \$30.00.
 McCausland Mutual Tel. Line, H. E. Jockheck, McCausland. Per mile \$47.00; Scott 1.50, total \$70.50.
 McCausland Mutual Tel. Line No. 4, L. F. Heible, Princeton. Per mile \$5.15; Scott 12, total \$61.30.
 McCausland Rural Tel. No. 6, Elmer Klever, McCausland. Per mile \$9.55; Scott 10, total \$95.50.
 McCulloch Tel. Co., Geo. McCulloch, Humeston. Per mile \$9.80; Wayne 1.50, total \$14.70.
 McGraw Tel. Line, D. A. Jennings, Beaconsfield. Per mile \$7.75; Ringgold 6, total \$46.50.
 McGregor Tel. Line, D. A. McGregor, Clarksville. Per mile \$7.70; Butler 9.75, total \$75.07.
 Mead, Geo. H. Tel. Line, Benjamin Ackerman, Allison. Per mile \$8.65; Butler 3, total \$25.95.
 Meadow Rural Tel. Co., A. M. Graham, Spencer. Per mile \$8.00; Clay 9, total \$72.00.
 Meadow Township Tel. Co., Frank X. Schmitt, Remsen. Per mile \$9.50; Plymouth 8.50, \$80.75; Sioux 1, \$9.50; total \$90.25.
 Medford Tel. Line, Z. T. Hutt, New Virginia. Per mile \$7.40; Warren 8.30; total \$61.42.
 Medicineville Sewal Tel. Co. Line No. 1, D. L. Millsap, Powersville, Mo. Per mile \$7.20; Wayne 5.50, total \$39.50.
 Medicineville Sewal Tel. Co. No. 2, Loren Johnston, Sewal. Per mile \$13.30; Wayne 3.50; total \$46.55.
 Medora & Liberty Center Tel. Co., Virgil Reynolds, Lacona. Per mile \$8.45; Warren 9.75, total \$82.38.
 Medora Northwestern Mutual Tel. Line, W. G. Adams, New Virginia. Per mile \$8.00; Warren 7.50, total \$60.00.
 Melcher Mutual Tel. Co., Lawrence Gass, Lacona. Per mile \$8.55; Marion 8, total \$68.40.

Melpine Tel. Line, Andrew Grimm, Fairport. Per mile \$7.45; Muscatine 11, total \$81.95.
 Melrose & Great Eastern Tel. Line, J. N. Callen, Melrose. Per mile \$7.00; Monroe 6, total \$42.00.
 Melrose Mutual Tel. Line, D. L. Barton, Eldora. Per mile \$7.10; Grundy 10, total \$71.00.
 Melrose & Southern Tel. Line, C. H. Scott, Melrose. Per mile \$8.15; Appanoose 1, \$8.15; Monroe 4.50, \$36.68; total \$44.83.
 Melrose & Tickridge Short Line, M. D. Conway, Melrose. Per mile \$7.40; Monroe 6.50, total \$48.10.
 Melrose & Tyrone Tel. Co., J. S. Judge, Melrose. Per mile \$7.80; Monroe 8, total \$62.40.
 Merchants Mutual Tel. Line, M. E. Day, Whitten. Per mile \$29.60; Hardin 1.50, total \$44.40.
 Meredith, David Line, David Meredith, Searsboro. Per mile \$8.80; Jasper 1.25, \$11.00; Poweshiek 3.75, \$33.00; total \$44.00.
 Metallic Tel. Line, C. F. Bryan, Chariton. Per mile \$9.20; Lucas 3.25, total \$29.50.
 Meyer Line, John Rosener, Breda. Per mile \$9.64; Carroll 7, total \$67.48.
 Meyer Line No. 92, G. H. Meyer, Whittemore. Per mile \$11.00; Kossuth 3, total \$33.00.
 Meyers Brothers Rural Tel. Line, H. H. Meyers, Grundy Center. Per mile \$10.65; Grundy 3, total \$31.95.
 Middle Branch Tel. Co., H. A. Jeffries, Norwalk. Per mile \$10.00; Warren 6.75, total \$57.50.
 Middle Division North Coon Mutual Tel. Co., Henry Miller, Lanesboro. Per mile \$10.15; Carroll 3.75, total \$38.06.
 Middle English Tel. Co., Lloyd Bleckford, North English. Per mile \$16.65; Iowa 1.25, total \$20.81.
 Middlefield Center Tel. Line, Hugh Fernald, Winthrop. Per mile \$9.40; Buchanan 5, total \$47.00.
 Middle River Mutual Tel. Line, Bert Bond, Orient. Per mile \$8.50; Madison 9.50, total \$80.75.
 Middle Road Tel. Co., Warren G. Maxwell, Davenport. Per mile \$12.90; Scott 1.50, total \$19.35.
 Middle Valley Mutual Tel. Co., Chas. Richie, Carbon. Per mile \$7.60; Adams 7.75, total \$58.90.
 Midland Tel. Co., N. V. Olson, Clarinda. Per mile \$7.60; Page 12.50, total \$95.00.
 Midland Tel. Co., Arthur Perman, Adrian, Minn. Per mile \$7.15; Lyon 12, total \$85.80.
 Midland Tel. Co., E. S. Heath, Monmouth. Per mile \$8.20; Jackson 1.20, \$9.84; Jones 4, \$32.80; total \$42.64.
 Midland Tel. Line, H. A. W. Koch, Central City. Per mile \$8.65; Linn 8, total \$69.20.
 Midway Tel. Co., G. E. Crow, Martinsdale. Per mile \$9.10; Warren 5.25, total \$47.77.
 Midway Tel. Co., J. E. Goldsberry, Gruver. Per mile \$10.25; Emmet 8.50, total \$87.13.
 Midway Tel. Co., H. A. Klingebiel, Hinton. Per mile \$7.80; Plymouth 7.50, total \$58.50.
 Midway Tel. Co. No. 9, Walter Teaters, Russell. Per mile \$10.35; Lucas 2.34, total \$24.22.
 Midway Tel. Co. No. 27, I. N. Dyer, Russell. Per mile \$8.80; Lucas 2.75, \$24.20; Wayne 4.75, \$41.80; total \$66.00.
 Midway Tel. Line, S. N. Walker, Wapella. Per mile \$8.70; Louisa 7, total \$60.90.
 Miles & Bryant Tel. Co., Amos B. Cook, Miles. Per mile \$13.00; Clinton 9, \$117.00; Jackson 1, \$13.00; total \$130.00.
 Miles & Seebor Tel. Line, Fred Sodeman, Jr., Miles. Per mile \$10.65; Clinton 3.50, \$37.28; Jackson 4.50, \$47.92; total \$85.20.
 Milford Tel. Co., Frank Allen, Nevada. Per mile \$8.50; Story 4, total \$34.00.
 Mill Creek Farmers Mutual Tel. Co., Henry Wolken, Paullina. Per mile \$7.35; Cherokee 2, \$14.70; O'Brien 9, \$66.15; total \$88.65.
 Miller, Moscow, Wilton Tel. Line, J. J. Hoskins, Moscow. Per mile \$6.90; Muscatine 9, total \$62.10.
 Miller Ridge Mutual Tel. Line, D. C. Carlton, Albia. Per mile \$7.80; Monroe 7.50, total \$58.50.
 Millersburg Big 8, Chas. Schaffner, Millersburg. Iowa, total assessment \$10.75.

Millersburg & Genoa Bluff Tel. Co., W. B. Kruse, Williamsburg. Per mile \$6.00; Iowa 22, total \$132.00.

Millersburg & Parnell Mutual Tel. Co., Hugh B. Thomas, Williamsburg. Per mile \$8.35; Iowa 23.55, total \$194.13.

Millersburg Short Line, L. A. Berry, North English. Per mile \$14.25; Iowa 2, total \$28.50.

Miller Tel. Co. Incorporated, P. H. Schneider, Green Island. Per mile \$6.30; Jackson 14.75, total \$92.93.

Miller Tel. Co., W. L. Parry, Albion. Per mile \$7.65; Monroe 8, total \$61.20.

Millerton & Myers Tel. Line (Div. of Russell & New York Tel.) Harry E. Cutler, Millerton. Per mile \$6.80; Wayne 9, total \$61.20.

Mill Road Tel. Line, Fred J. Paulus, Hampton, Franklin, total assessment \$15.00.

Millsap Tel. Line, D. Millsap, Decatur. Per mile \$9.60; Decatur 3.50, total \$33.60.

Mill Tel. Line, Virgil G. Rogers, West Chester. Per mile \$5.40; Washington 4.25, total \$22.95.

Milo & Sandyville Tel. Co., Lou Rubottom, Milo. Per mile \$10.10; Warren 10.75, total \$108.58.

Mineral Branch Tel. Line, Clifford Irons, Montour. Per mile \$8.40; Tama 7, total \$58.80.

Mineral Point Farmers Tel. Co., F. J. Schroeder, North Buena Vista. Per mile \$10.68; Clayton 12, \$128.16; Dubuque 27, \$288.36; total \$416.62.

Mineral Point Mutual Tel. Co., Alfred Gast, Steamboat Rock. Per mile \$9.70; Hardin 7, total \$67.90.

Mineral Springs Tel. Line, L. L. Houghton, Garwin. Per mile \$8.05; Tama 7, total \$56.35.

Missing Link Line, Frank Hasley, Amana. Per mile \$8.40; Benton 2.25, \$18.90; Iowa 4.25, \$35.70; total \$54.60.

Mississippi River Tel. Line, H. C. Fitchner, Fairport. Per mile \$4.60; Muscatine 10, total \$46.00.

Mittman Private Tel. Line, Andrew Mittman, Muscatine. Muscatine, total assessment \$12.00.

M. M. Tel. Line, Martin I. Berger, Carroll. Per mile \$9.50; Carroll 8, total \$76.00.

Mohawk Tel. Co., Lewis Trabert, Lockridge. Per mile \$8.20; Jefferson 12.50, total \$102.50.

Mohr & Schulte Tel. Line, Walter Mohr, Breda. Per mile \$12.00; Carroll 1, \$12.00; Sac 5, \$60.00; total \$72.00.

Monarch Tel. Co. 1 Tel. Co., J. A. Hohbach, Marcus. Per mile \$7.20; Cherokee 8.25, \$59.40; Plymouth .25, \$1.80; total \$61.20.

Monette Mutual Tel. Co., J. F. Norris, Thayer. Per mile \$8.05; Union 13.50, total \$108.67.

Monroe Mutual Tel. Line, W. B. Green, Lorimer. Per mile \$5.75; Madison 7.75, \$44.56; Union 2.25, \$12.94; total \$57.50.

Monteth & Dale Mutual Tel. Co., F. H. Courtney, Stuart. Per mile \$7.55; Guthrie 11, total \$83.05.

Monteth & Menlo Farmers Mutual Tel. Co., R. F. Branson, Guthrie Center. Per mile \$9.70; Guthrie 16, total \$155.20.

Monteth Mutual Line No. 7, W. L. Reed, Monteth. Guthrie, total assessment \$25.00.

Monteth Western Mutual Tel. Co., G. M. Griffin, Guthrie Center. Per mile \$10.40; Guthrie 4.50, total \$46.80.

Monterey Tel. Co., S. M. Johnson, West Grove. Per mile \$8.50; Davis 6.50, total \$55.25.

Monticello Tel. Line, Chas. E. Brandt, Toledo. Per mile \$9.05; Tama 2.45, total \$22.17.

Montpelier & Blue Grass Tel. Line, E. C. Watts, Montpelier. Per mile \$7.75; Muscatine 12.75, \$98.81; Scott 1.25, \$9.68; total \$108.49.

Montpelier Independent Tel. Line, Chas. Fix, Fairport. Per mile \$6.90; Muscatine 8, total \$55.20.

Moon Branch Line, Albert Ratcliff, Lorimer. Per mile \$6.20; Madison 6, total \$37.20.

Moon Creek Mutual Tel. Co., Harry Litsenberg, Barnes City. Per mile \$7.55; Mahaska 6.25, total \$47.19.

Moorhead-Bowling Tel. Co., Walter Moorhead, Maquoketa. Per mile \$6.65; Jackson 1.50, total \$9.97.

Morgan Township Farmers Mutual Tel. Co., Geo. Worden, Dows. Per mile \$12.10; Franklin 22.50, total \$272.25.

Morley Short Line No. 1, W. W. Bixler, Anamosa. Per mile \$9.00; Jones 5.50, total \$49.50.

Morning Glory Tel. Co., Wm. Smith, Boone. Per mile \$7.15; Boone 10, total \$71.50.

Morningside Farmers Tel. Line, C. A. Johnson, Sioux City. Per mile \$13.60; Woodbury 2, total \$40.80.

Morning Star Mutual Tel. Line No. 10, West, O. G. Brown, New Market. Per mile \$9.30; Taylor 7.50, total \$69.75.

Morning Star Tel. Line, John Enegar, Chelsea. Per mile \$8.82; Tama 9, total \$79.38.

"M" or No. 18 Tel. Line, S. H. Meyer, Steamboat Rock. Per mile \$8.25; Grundy 10.50, total \$86.63.

Morrisburg & Linden Tel. Line, Boyd Marlenee, Stuart. Per mile \$8.30; Dallas 2, \$16.60; Guthrie 6, \$49.80; total \$66.40.

Morseman Valley Tel. Line, J. H. Apple, Bradyville. Per mile \$7.85; Page 9, total \$70.65.

Morse & Solon Mutual Tel. Co., A. L. Heiber, Solon. Per mile \$9.30; Cedar 2.50, \$23.25; Johnson 24.50, \$227.85; total \$251.10.

Mosher Mutual Tel. Co., E. D. Smith, Stuart. Per mile \$3.45; Adair 25.50, \$87.98; Dallas 1.50, \$5.18; total \$93.16.

Mossman Grant Tel. Line, R. G. Gridley, Elliott. Per mile \$9.50; Montgomery 8, total \$76.00.

Motor Tel. Co., T. B. Farley, Piasantville. Per mile \$9.85; Marion .25, \$2.46; Warren 9, \$88.65; total \$91.11.

Mott, D. W. Private Line, D. W. Mott, Hampton. Per mile \$6.50; Franklin 5.50, total \$36.30.

Mountain Tel. Line, J. L. Wheeler, Forest City. Per mile \$7.80; Hancock 1.80, \$14.04; Winnebago 4.70, \$36.66; total \$50.70.

Mt. Ayr Caledonia Farmers Mutual Tel. Co., A. L. Stephens, Kellerton. Per mile \$5.00; Ringgold 12, total \$60.00.

Mt. Ayr & Liberty Township Tel. Co., Corwin Main, Mt. Ayr. Per mile \$7.00; Ringgold 11, total \$77.00.

Mt. Ayr North Tel. Line, John Buck, Mt. Ayr. Per mile \$9.00; Ringgold 11, total \$99.00.

Mt. Ayr Short Line No. 5, G. E. Stall, Diagonal. Per mile \$8.35; Ringgold 5.75, total \$48.01.

Mt. Ayr Short Line No. 27, T. E. Campbell, Mt. Ayr. Per mile \$10.95; Ringgold 3.50, total \$38.33.

Mt. Grove Rural Tel. Line, J. O. Holtz, Muscatine. Per mile \$6.60; Muscatine 15, total \$99.00.

Mt. Hope Independent Line, A. L. Chatfield, Wapello. Per mile \$7.00; Louisa 5, total \$35.00.

Mt. Vernon, Linn Grove Mutual Tel., Loyd E. Neal, Mt. Vernon. Per mile \$9.25; Linn 7, total \$64.75.

Mt. Vernon Mutual Tel. Line, Ed Fast, Knoxville. Per mile \$6.40; Marion 8.75, total \$56.00.

Mt. Vernon Tel. Co., Ellis Foster, Clear Lake. Per mile \$7.75; Cerro Gordo 24, total \$186.00.

Mt. Zion Mutual Tel. Co., Ralph E. Powell, Blakesburg. Per mile \$8.10; Wapello 8.75, total \$70.88.

Moville & Klondike Tel., Clayton Jones, Moville. Per mile \$8.10; Woodbury 5, total \$40.50.

Moville & Wolf Creek Townships Tel. Line, W. A. Crawford, Moville. Per mile \$13.10; Woodbury 26, total \$340.60.

"M" Rural Tel. Line, Roy Victor, Lacey. Per mile \$7.90; Mahaska 8, total \$47.90.

M. T. Tel. Line, Henry Vonnahme, Breda. Per mile \$9.40; Carroll 9.50, total \$89.30.

Mundorf & Parker Tel. Line, O. S. Mundorf, Griswold. Per mile \$6.00; Cass 1, \$6.00; Pottawattamie 7, \$42.00; total \$48.00.

Munterville & Blakesburg Tel. Line, Max Venator, Chillicothe. Per mile \$6.05; Monroe 2, \$12.10; Wapello 1, \$6.05; total \$18.15.

Murray & Green Valley Metallic Tel. Co., C. W. Dick, Murray. Per mile \$8.75; Clarke 5.50, total \$48.13.

Murray & Hopeville Tel. Line, J. E. Ogden, Murray. Per mile \$7.25; Clarke 9, total \$65.25.

Murray & Lorimer Tel. Co., M. E. Wilkins, Murray. Per mile \$7.80; Clarke 6.50, \$50.70; Union 9.50, \$74.10; total \$124.80.

Murray & Osceola Mutual Tel. Co., Ernest Price, Osceola. Per mile \$7.10; Clarke 11, total \$78.10.

Murray Short Line, John Hoffman, Murray. Per mile \$9.05; Clarke 3.50, total \$31.67.

Murray & Thayer Tel. Co., R. M. Parker, Murray. Per mile \$8.90; Clarke 4. \$35.60; Union 1, \$8.90; total \$44.50.

Muscantine & Cedar Counties Tel. Co., L. C. Lupton, Atalissa. Per mile \$13.15; Cedar 5.0, \$6.58; Muscatine 2.75, \$36.16; total \$42.74.

Muscantine Central Mutual Tel. Line, Joseph Gibbs, Muscatine. Per mile \$8.10; Muscatine 4, total \$32.40.

Muscantine & Louisa Counties Tel. Co., T. F. Byrne, Ardon. Per mile \$7.50; Muscatine 6.75, total \$50.63.

Muscantine North Prairie Tel. Co., John P. Hetzlen, Moscow. Per mile \$9.90; Muscatine 15, total \$148.50.

Muscantine & Wilton Rural Tel. Line, Gale McClean, Wilton Junction. Per mile \$10.40; Muscatine 13, total \$135.20.

Mutual Co-operative Tel. Co., L. L. Boyanowsky, Marathon. Per mile \$8.75; Buena Vista 11, \$96.25; Pocahontas 3.50, \$30.63; total \$126.85.

Mutual Line No. 19, F. F. Benedict, South English. Keokuk, total assessment \$5.00.

Mutual Line No. 48, Harry L. Huff, Taintor. Per mile \$8.75; Mahaska 4, total \$35.00.

Mutual Tel. Line No. 6, C. E. Barton, Lyannville. Per mile \$9.10; Jasper 5, total \$45.50.

Mutual Tel. Line No. 7, J. F. Lewis, Glenwood. Per mile \$9.90; Mills 3.50, total \$34.65.

Myatt Tel. Co., D. C. Baities, Maquoketa. Per mile \$9.40; Jackson 4, total \$37.60.

Myers, O. P. Tel. Line, O. P. Myers, Guthrie Center. Per mile \$10.75; Guthrie 11.25, total \$120.94.

Mystic Tel. Line, H. L. Morris, New Virginia. Per mile \$7.65; Lucas 1, \$7.65; Warren 10, \$76.50; total \$84.15.

Napier Tel. Line, A. V. Smith, Ames. Per mile \$11.75; Boone 13, \$152.75; Story 4, \$47.00; total \$199.75.

Nashville Tel. Co., G. H. Busch, Nashville. Per mile \$12.25; Jackson 15, total \$183.75.

Naylor Tel. Line, J. F. Naylor, Brandon. Per mile \$16.00; Benton .63, \$10.08; Buchanan 1, \$16.00; total \$32.08.

Neighbor Tel. Line, James Hosek, Clutier. Per mile \$8.25; Tama 8.75, total \$72.18.

Nell Grove Tel. Co., Carl Nygren, Moingona. Per mile \$13.50; Boone 2.50, total \$33.75.

Nelson Creek Tel. Line, Claus Westra, Inwood. Per mile \$8.65; Lyon 4, total \$34.60.

Nelson Tel. Line, A. C. Nelson, Titonka. Per mile \$8.65; Kossuth 1.50, total \$12.98.

New Albion & Irish Hollow Tel. Line, John Rouster, Jr., New Albion. Per mile \$8.60; Allamakee 8, total \$68.80.

Newburg & Grinnell Tel. Co., C. J. Newcomer, Newburg. Per mile \$11.00; Jasper 7.25, \$79.75; Poweshiek 4.25, \$46.75; total \$136.50.

Newburg Short Line Tel. Co., C. M. Ryan, Newburg. Per mile \$10.90; Jasper 1.50, \$16.35; Poweshiek 4, \$13.60; total \$59.95.

Newburn & Oakley Tel. Line, Wm. Steinback, Oakley. Per mile \$8.10; Lucas 6.75, total \$54.63.

New Era Tel. Line, Fred Schellhorn, Fairport. Per mile \$10.30; Muscatine 4.50, total \$46.35.

New Homer Center Tel. Line, C. C. Clayton, Rowley. Per mile \$9.25; Buchanan 3.50, total \$32.38.

New Line No. 5, Geo. W. Stringer, Guthrie Center. Per mile \$10.50; Guthrie 3.50, total \$36.75.

New Market Short Line Tel. Co., E. J. Hughes, New Market. Per mile \$9.35; Page 1, \$9.35; Taylor 2.50, \$23.27; total \$32.72.

New Market Tel. Line No. 11, T. J. Snodgrass, New Market. Per mile \$9.25; Page 6, \$55.50; Taylor 2, \$18.50; total \$74.00.

Newport Rural Tel. Line, Chas. Hamilton, Wapello. Per mile \$11.30; Louisa 2.75, total \$31.07.

Newport Tel. No. 2, Leroy Skeels, Olin. Per mile \$7.00; Jones 8, total \$56.00.

Newport Tel. Co. No. 81 & 43, H. P. Shankland, Olin. Per mile \$10.45; Jones 9, total \$94.05.

New Sharon Rural Line No. 4, W. D. Beckman, Lacey. Per mile \$5.00; Mahaska 5, total \$25.00.

Newton Tel. Co., Oscar Solomonson, Leland. Per mile \$12.50; Winnebago 13.50, total \$168.75.

New Utica Ridge Tel. Line, Emil Borm, Davenport. Per mile \$9.20; Scott 8, total \$73.60.

Nichols, Hooley & Nicola Line, T. B. Nichols. Per mile \$9.25; Muscatine 1.75, total \$16.18.

Nip & Tuck Stub Tel. Line, J. E. Miles, Corydon. Per mile \$42.05; Wayne .88, total \$37.00.

Nira-Wellman Mutual Tel. Co., W. H. Dorrance, Kinross. Per mile \$9.00; Washington 6, total \$54.00.

Noble Center Mutual Tel. Line, G. T. Kuester, Griswold. Per mile \$11.60; Cass 4.40, total \$51.04.

Nodaway Center Tel. Co., A. A. Fulton, Nodaway. Per mile \$7.95; Adams 5, total \$39.75.

Nodaway Independent Tel. Co. No. 8, Fred Orme, Nodaway. Per mile \$9.75; Adams 6.50, total \$63.38.

Nodaway Mutual Line No. 7, C. E. Stanton, Nodaway. Per mile \$8.15; Adams 2.25, \$18.34; Taylor 5, \$49.75; total \$59.09.

Nodaway Mutual Tel. Co. No. 4, W. H. Brown, Nodaway. Per mile \$8.60; Adams 10, total \$86.00.

Norcross Mortons Mill Line No. 51, A. Wahlund, Grant. Per mile \$9.80; Montgomery 5, total \$49.00.

Nordness Tel. Co., Julius Brown, Decorah. Per mile \$11.15; Allamakee 18, \$200.70; Winneshiek 136, \$1,516.40; total \$1,717.10.

North Andrew Tel. Line No. 7 & 9, J. M. Gleason, Maquoketa. Per mile \$7.60; Jackson 13, total \$98.80.

North Anita Corn Belt Tel. Line, Chas. Kopp, Anita. Per mile \$10.75; Audubon 6.25, \$67.19; Cass .75, \$8.06; total \$75.25.

North Belmont Tel. Co., G. W. Hukell, Milo. Per mile \$8.40; Warren 10.25, total \$86.10.

North Branch Tel. Co., Fred Allen, Guthrie Center. Per mile \$9.30; Audubon 4, \$37.30; Guthrie 52, \$483.60; total \$520.80.

North Calmar Tel. Co., P. Molden, Decorah. Per mile \$10.50; Winneshiek 17, total \$178.50.

North Carrollton Tel. Line, Jessie Davis, Gildeden. Per mile \$7.15; Carroll 9.75, total \$69.71.

North Cedar Tel. Co. No. 1, J. A. Smalley, Mt. Auburn. Per mile \$7.10; Benton 5.50, \$39.95; Black Hawk .50, \$3.55; total \$42.60.

North Cedar Tel. Co. No. 5, Ivan J. Davis, Mt. Auburn. Per mile \$11.85; Benton 4.30, \$50.96; Black Hawk .29, \$2.37; total \$53.33.

North Chequest Line, S. C. Ream, Keosauqua. Per mile \$6.50; Van Buren 7.50, total \$48.75.

North Cono & Rowley Tel. Line, Verle Manson, Rowley. Per mile \$8.65; Buchanan 9.50, total \$82.18.

North Cresco Tel. Co., W. H. King, Algona. Per mile \$9.20; Kossuth 8.25, total \$75.90.

North Crystal Tel. Co., R. B. McGowan, Gladbrook. Per mile \$7.75; Tama 7.50, total \$58.12.

North Division-Chariton & Cambria Tel. Co., Ben H. Goering, Chariton. Per mile \$6.35; Lucas 11, total \$69.35.

North Division-North Coon Mutual Tel. Co., W. E. Husted, Lanesboro. Per mile \$8.60; Calhoun 4, \$34.40; Carroll 4, \$34.40; total \$68.80.

North Dodge Tel. Co., J. A. Lacey, Boone. Per mile \$8.50; Boone 10.25, total \$87.12.

Northeast Clay Tel. Line, Herman Bein, Beaman. Per mile \$7.50; Grundy 8, total \$60.00.

Northeastern Anti-Bell Tel. Co., Clarence F. Paulsen, Stockton. Per mile \$11.00; Cedar .50, \$5.50; Scott 6.50, \$11.50; total \$77.00.

Northeastern Mutual Tel. Line, Guy Kinsman, Churdan. Per mile \$10.25; Calhoun 4.50, \$46.13; Greene 6.50, \$66.63; total \$112.76.

Northeastern Tel. Co., M. S. Black, Murray. Per mile \$9.10; Clarke 10, total \$91.00.

Northeastern Tel. Line of Norway, Wm. Cleghorn, Norway. Per mile \$9.00; Benton 9, total \$81.00.

Northeastern Tel. Line of Oakley, E. W. Conner, Oakley. Per mile \$8.80; Lucas 7.50, total \$66.00.

North Eastern Winneshiek Tel. Line, Peter N. Wermes, Spring Grove, Minn. Per mile \$6.85; Winneshiek 11.50, total \$78.78.

North East Farmers Tel. No. 15, John W. Horak, Ely. Linn, total assessment \$17.65.

North East Grinnell & Malcom Tel. Line, Geo. W. Hall, Grinnell. Per mile \$10.40; Poweshiek 6, total \$62.40.
 Northeast Mutual Tel. Line, Geo. P. Backes, Luzerne. Per mile \$7.60; Benton 8.50, total \$64.60.
 Northeast Tel. Co., William C. Bangs, Allison. Per mile \$11.75; Butler 16.75, total \$196.81.
 Northeast Tel. Line, S. G. Swenson, Inwood. Per mile \$8.25; Lyon 10, total \$82.50.
 Northeast Washington Township Line, Chester Thompson, Bridgewater. Per mile \$17.50; Adams 2, total \$35.00.
 North Eden Tel. Line, Andrew Aske, Klester, Minn. Per mile \$10.00; Winnebago 3.50, total \$35.00.
 North Ellington Tel. Co., Alfred E. Bowman, Forest City. Per mile \$8.45; Hancock 14.50, \$122.53; Winnebago 3, \$25.35; total \$147.88.
 North English & Armah Mutual Tel. No. 1, Truman Faas, North English. Per mile \$7.80; Iowa 7, total \$54.60.
 North English Big Four Tel. Line, Floyd King, South English. Per mile \$8.50; Iowa 5.0, \$4.25; Keokuk 6.25, \$53.13; total \$57.38.
 North English Big 6 Tel. Line, Roy Dyson, South English. Per mile \$12.00; Keokuk 3, total \$36.00.
 Northern Mutual Farmers Tel. Line, Roy S. Denny, Bloomfield. Per mile \$13.80; Davis 4.50, total \$62.10.
 Northern Vienna Tel. Co., Floyd Handorf, Beaman. Per mile \$9.55; Grundy 1.50, \$14.33; Marshall 6.50, \$62.03; total \$76.41.
 North Foreston Tel. Co., T. S. Davis, Lime Springs. Per mile \$9.90; Howard 7.50, total \$74.25.
 North Fork Line No. 18, John Heide, Fulton. Per mile \$9.00; Jackson 6, total \$54.00.
 North Fork River Line Tel. Co., Chas. Hute, Fulton. Per mile \$9.20; Jackson 5.50, total \$50.60.
 North 15 Mile Grove Tel. Line, Lawrence Putney, Gladbrook. Per mile \$8.55; Grundy 3.25, \$27.79; Tama 5.50, \$47.03; total \$74.82.
 North Fremont Tel. Co., E. G. Potter, Lamont. Per mile \$9.25; Buchanan 10, total \$92.50.
 North German Tel. Co., Wm. Focke, Fonda. Per mile \$9.00; Calhoun 9, \$81.00; Sac 12, \$108.00; total \$189.00.
 North Jasper Tel. Line, John Malen, Glidden. Per mile \$7.90; Carroll 11.50, \$90.85; Greene 1, \$7.90; total \$98.75.
 North Jefferson Township Tel. Co., T. H. Mullenix, Shannon City. Per mile \$6.87; Ringgold 3.25, \$22.33; Union 7.5, \$5.15; total \$27.48.
 North Kellogg Mutual Tel. Co., W. W. Bleakney, Kellogg. Per mile \$5.95; Jasper 20, total \$119.00.
 North Lebanon Divide Tel. Line, Geo. H. Zachan, Douds. Per mile \$4.20; Van Buren 7.50, total \$31.50.
 North Lebanon Tel. Co., Wm. C. Peacock, Keosauqua. Per mile \$7.60; Van Buren 5, total \$38.00.
 North Liberty Mutual Tel. Line, Geo. W. Jenkins, Indianola. Per mile \$10.00; Warren 5, total \$50.00.
 North Liberty Tel. Co., Foster Maxson, West Branch. Per mile \$9.35; Cedar 5.75, total \$53.76.
 North Lincoln Tel. Co., L. W. Reichardt, Indianola. Per mile \$8.00; Warren 5.75, total \$46.00.
 North Line Tel. Co., Frank Smith, Cantril. Per mile \$10.30; Van Buren 18.75, total \$193.13.
 North Linn & Springville Rural Tel. Co., Oddie Clark, Paralta. Per mile \$11.45; Linn 12.50, total \$143.13.
 North Lockridge Tel. Line No. 1, John Liblin, Fairfield. Per mile \$9.75; Jefferson 7, total \$68.25.
 North Lockridge Tel. Line No. 2, Chas. H. Rubey, Fairfield. Per mile \$9.48; Jefferson 7.25, total \$68.73.
 North Lynn Township Tel. Co., Joe Kleinwalterink, Sheldon. Per mile \$8.00; Sioux 11, total \$88.00.
 North Madison Tel. Line, N. H. Willis, Forest City. Per mile \$10.13; Hancock 10.50, \$106.37; Winnebago 1.50, \$15.19; total \$121.56.
 North Military Road Tel. Co., Ray Frederick, Lisbon. Per mile \$8.60; Linn 5, total \$43.00.
 North Orleans Farmers Tel. Co., Henry McBride, Cresco. Per mile \$8.00; Howard 1, \$8.00; Poweshiek 12.50, \$100.00; total \$108.00.
 North Osage Tel. Co., Harold Cooper, Toledo. Per mile \$6.10; Tama 7.75, total \$47.28.

North Plainview Tel. Co., M. D. McCoy, Iowa Falls. Per mile \$17.45; Hardin 5.50, total \$95.97.
 North Platte Farmers Mutual Tel. Co., Sherman T. Clough, Kent. Per mile \$8.55; Union 8.50, total \$72.68.
 North Pleasant Run Rural Tel. Co., W. B. Ebersole, Toledo. Per mile \$6.40; Tama 7, total \$44.80.
 North Pleasantville Tel. Line, Ward Dyer, Pleasantville. Per mile \$12.75; Marion 1.75, total \$23.31.
 North Prairie No. 2 Tel. Co., O. C. Jack, West Liberty. Per mile \$13.00; Cedar 2, \$26.00; Muscatine 1, \$13.00; total \$39.00.
 North Prairie Tel. Co. No. 1, H. T. Schooley, West Liberty. Per mile \$17.40; Cedar 1, \$17.40; Muscatine 1.25, \$21.75; total \$39.15.
 North Prairie Tel. Line, Chas. E. Rehkopf, Milton. Per mile \$11.60; Van Buren 5, total \$58.00.
 North Prairie Tel. Line, Geo. Manning, Lyons. Per mile \$7.50; Clinton 12, total \$90.00.
 North Richland Tel. Co., Lewis Van der Malen, Taintor. Per mile \$8.15; Mahaska 8, total \$65.20.
 North Riverside Tel. Line No. 28, L. A. Worster, Bode. Kossuth, total assessment \$32.00.
 North Riverside Tel. Co., O. N. Olson, Forest City. Per mile \$7.50; Hancock 15, total \$135.00.
 North River Tel. Line, Ernest F. Keeney, Carlisle. Per mile \$9.70; Warren 5.62, total \$54.51.
 North St. Charles Patterson Farmers Tel. Line, C. F. Ragan, St. Charles. Per mile \$8.45; Madison 8, total \$67.60.
 North St. Clair Line, Henry F. Estcheidt, Watkins. Per mile \$7.00; Benton 12, total \$84.00.
 North Short Line No. 12, John A. Otto, Wapello. Per mile \$8.00; Louisa 5, total \$40.00.
 North Side Tel. Line, Thos. J. Kinley, Coggon. Per mile \$8.55; Linn 7.60, total \$64.98.
 North Side Tel. Line, G. H. Cotter, Oxford. Per mile \$12.05; Johnson 3.50, total \$42.18.
 North Star Farmers Mutual Tel. Line, Clark Watson, Aurora. Per mile \$10.45; Buchanan 1.25, \$13.05; Fayette 2.75, \$28.74; total \$41.80.
 North Star Locust Grove & Lincoln Line, Carl Le Fever, Muscatine. Per mile \$17.45; Muscatine 7.50, total \$130.85.
 North Star Mutual Tel. Line, T. J. White, Bedford. Per mile \$13.15; Taylor 9.50, total \$124.92.
 North Star Mutual Tel. Line, E. H. Major, Blakesburg. Per mile \$9.60; Wapello 3.25, total \$31.20.
 North Star Tel. Co., Harry Anderson, Toledo. Per mile \$6.90; Tama 11, total \$75.90.
 North Star Tel. Line, Lawrence Neukirk, Walker. Per mile \$9.00; Buchanan 5, \$45.00; Linn 5.0, \$45.00; total \$49.50.
 North Summit Rural Tel. Co., Geo. L. Hofstad, Spencer. Per mile \$11.85; Clay 20, \$237.00; Dickinson 5.0, \$5.93; total \$242.93.
 North Tel. Co., B. S. Roberts, Barnes City. Per mile \$13.45; Poweshiek 2.25, total \$30.26.
 North Toledo Tel. Co., Lester Emerson, Toledo. Tama, total assessment \$10.00.
 North Valley Tel. Line, Louis Nepple, Glidden. Per mile \$8.75; Carroll 9, total \$78.50.
 North Viking Tel. Line, P. S. Langesv, Briceyn, Minn. Winnebago, total assessment \$10.00.
 North Wagner Tel. Co., H. C. Brownson, Farmersburg. Per mile \$9.75; Clayton 17, total \$165.75.
 North Wall Lake Tel. Line, Fred Lange, Lake View. Per mile \$9.45; Sac 7.50, total \$70.87.
 North Washington Mutual Tel. Co., J. B. Quinn, Mt. Etna. Per mile \$7.75; Adams 3.50, total \$27.12.
 Northwest Branch No. 49, G. L. Finley, Brandon. Per mile \$11.00; Buchanan 3.50, total \$38.50.
 Northwestern Farmers Mutual Tel. Co., Geo. Fuhrmann, Paulina. Per mile \$8.35; O'Brien 5.83, total \$48.68.
 North Western Mutual Tel. Line, David Nelson, Albert City. Per mile \$9.50; Buena Vista 10, total \$95.00.
 Northwestern Mutual Tel. Line, Fred Wurr, Carroll. Per mile \$8.45; Carroll 9.50, total \$80.28.
 Northwestern Mutual Tel. Line, C. L. Erhardt, Milton. Per mile \$9.50; Davis 7, total \$67.30.

Northwestern Tel. Co., Geo. L. Dorland, Barnes City. Per mile \$7.00; Mahaska 1, \$7.00; Poweshiek 2.75, \$19.25; total \$26.25.

Northwestern Tel. Co., Bert Matter, Marshalltown. Per mile \$10.00; Marshall 2, total \$20.00.

Northwestern Tel. Co., Earl A. Becker, Atlantic. Per mile \$14.95; Cass 2.25, total \$33.64.

Northwestern Tel. Co., J. H. Anders, Dysart. Per mile \$10.17; Benton 14, total \$142.38.

Northwestern Tel. Co., H. P. Smith, Rowley. Per mile \$9.10; Buchanan 5, total \$45.50.

Northwestern Tel. Co., John Sipek, Elberon. Per mile \$8.00; Tama 7.75, total \$62.00.

Northwestern Tel. Co. No. 9 & 21, H. H. Sample, Laurens. Per mile \$5.60; Palo Alto 6, \$51.60; Pocahontas 5, \$43.00; total \$94.60.

Northwestern Tel. Line, Heyo Boekelman, Titonka. Per mile \$8.70; Kossuth 19.50, total \$169.65.

Northwestern Tel. Line, C. H. Hartz, Durant. Per mile \$9.40; Cedar 2, total \$18.80.

North West Line, Louie H. Scheetz, Belle Plaine. Per mile \$10.00; Benton 4, total \$40.00.

Northwest Union Mutual Tel. Co., Harold G. Wilson, Union. Per mile \$8.70; Hardin 3.25, total \$28.28.

North West Plum Creek Line No. 22, Walter H. Klamp, Algona. Per mile \$7.10; Kossuth 5.33, total \$37.84.

North Yetter Mutual Tel. Line, A. H. Riemann, Yetter. Per mile \$9.50; Calhoun 5, \$47.50; Sac 5, \$47.50; total \$95.00.

North Wycondah Tel. Co., J. H. Allen, Palski. Per mile \$10.00; Davis 4.50, total \$45.00.

Nortons Corner Tel. Line, R. M. Dailey, Shell Rock. Per mile \$12.80; Butler 4.12, total \$52.73.

Norwalk Consolidated Tel. Co., E. W. Baldwin, Norwalk. Per mile \$8.60; Warren 17, total \$146.20.

Norwalk Farmers Mutual Tel. Co., E. B. Springer, Norwalk. Per mile \$11.40; Warren 2.25, total \$25.65.

Norwalk Short Line, F. L. Gates, Norwalk. Per mile \$14.50; Warren 3, total \$43.50.

Norway & Eagle Grove Rural Tel. Co., L. G. Larson, Eagle Grove. Per mile \$9.35; Humboldt 8.50, \$79.48; Wright 5.50, \$51.42; total \$130.90.

Norway Tel. Co., J. H. Jones, Lime Springs. Per mile \$5.00; Howard 3.50, total \$17.50.

Norway Tel. Co., Clifford Y. Hill, Carbon. Adams, total assessment \$22.90.

Norway Tel. Line, Adolph Moller, Briceyn, Minn. Per mile \$8.40; Winnebago 9, total \$75.60.

Norway & Walford Tel. Co., Scott Merritt, Norway. Per mile \$7.20; Benton 9.50, total \$68.40.

Norway & Jay Tel. Line, J. A. Cooley, Lucas. Per mile \$8.80; Lucas 2.75, total \$24.20.

Norwood & Liberty Center Mutual Tel. Line, J. N. Harvey, Lacona. Per mile \$7.75; Lucas 10.50, \$81.38; Warren 4, \$31.00; total \$112.38.

Norwood & Lucas Short Line Tel. Co., Earl Allen, Lucas. Per mile \$7.00; Lucas 6, total \$42.00.

Norwood Mutual Tel. Co., Lester B. Gray, Lucas. Per mile \$8.50; Lucas 8.50, total \$72.25.

No. 1 Tel. Line, J. H. Lyman, Center Point. Per mile \$9.00; Linn 5.50, total \$49.50.

No. 2 Line, A. E. Cameron, Oskaloosa. Per mile \$8.10; Mahaska 4, total \$32.40.

No. 3, 4, 5, 6 & 30 East Lines of Bussey, E. H. Tyrrel, Bussey. Per mile \$12.70; Mahaska 17.50, \$222.25; Marion 50, \$6.35; total \$228.60.

No. 6 Tel. Line, Wm. Meyer, Sigourney. Per mile \$7.35; Keokuk 5.25, total \$38.59.

No. 8 Tel. Co., J. H. Boston, Oskaloosa. Per mile \$11.25; Mahaska 4, total \$45.00.

No. 8 Tel. Line, Delbert Furry, Traer. Per mile \$10.75; Tama 5, total \$53.75.

No. 8 Tel. Line, Fred Carlson, Blakesburg. Per mile \$8.60; Wapello 3.50, total \$30.10.

No. 11 Tel. Co., Ray S. Grant, Mt. Airy. Per mile \$9.25; Ringgold 5.50, total \$50.88.

No. 13 Tel. Line of Bussey, E. W. Bailey, Bussey. Per mile \$17.35; Marion 60, total \$10.41.

No. 14 Tel. Co., J. F. Claypool, South English. Per mile \$20.00; Keokuk 1, total \$20.00.

No. 15 Farmers Mutual Tel. Line, J. R. Vittetoe, Harper. Per mile \$10.25; Keokuk 4, total \$41.00.

No. 16 Rural Tel. Line, Cecil C. Ferree, Oskaloosa. Per mile \$8.75; Mahaska 4, total \$35.00.

No. 17 Tel. Co., A. W. Urmy, Garrison. Per mile \$8.85; Benton 3.50, total \$30.98.

No. 20 Rural Tel. Co., Clarence Bailey, Oskaloosa. Per mile \$12.00; Mahaska 3, total \$36.00.

No. 20 Tel. Line, J. C. Holupnick, Traer. Per mile \$8.60; Tama 9, total \$77.40.

No. 21 Salem Tel. Co., R. H. Wylie, Toledo. Per mile \$7.10; Tama 14.87, total \$105.57.

No. 23 Tel. Line, Mike Tomney, Letts. Per mile \$8.20; Muscatine 7.25, total \$59.45.

No. 28 Tel. Line, Cecil Lowe, Letts. Per mile \$9.35; Louisa 1.50, total \$14.03.

No. 21 Tel. Co., L. C. Wohlford, Hampton. Per mile \$5.00; Franklin 7, total \$35.00.

No. 28 Peoples Tel. Co., Chas. Shanafelt, Sigourney. Per mile \$8.00; Keokuk 9, total \$72.00.

No. 40 Rural Tel. Line, Carl Meyer, Sigourney. Per mile \$8.05; Keokuk 8, total \$64.40.

No. 45 Tensendorf Line, Emil Tensendorf, Eldora. Per mile \$8.45; Hardin 5.92, total \$50.02.

No. 57 Rural Tel. Line, John Edgren, Oskaloosa. Per mile \$11.25; Mahaska 2.75, total \$30.94.

No. 59 Tel. Line, C. S. McCormick, Oskaloosa. Mahaska, total assessment \$20.00.

No. 61 Rural Tel. Line, Chas. Tohran, Givin. Per mile \$16.80; Mahaska 1.50, total \$25.20.

No. 62 Tel. Line, I. J. Baltisberger, Malcom. Per mile \$8.45; Poweshiek 4.50, total \$38.03.

No. 68 Tel. Line, W. D. Beckman, Lacey. Per mile \$8.55; Mahaska 3.50, total \$29.92.

No. 76 Tel. Line, J. W. Johnston, Blakesburg. Per mile \$19.60; Wapello 1.50, total \$29.40.

No. 83 Line of Oskaloosa Home Tel. Co., N. Vander Linden, Oskaloosa. Per mile \$8.90; Mahaska 5, total \$44.50.

No. 83 Tel. Line, Roscoe Smith, Unionville. Per mile \$18.00; Appanoose 2.12, total \$38.16.

No. 88 Tel. Line of Shell Rock, Betta Nieman, Shell Rock. Per mile \$6.75; Butler 6.25, total \$42.19.

No. 92 Rural Tel. Line, J. D. Rodgers, Oskaloosa. Per mile \$9.70; Mahaska 3, total \$29.10.

No. 92 Tel. Line, Jay Cohagan, Blakesburg. Wapello, total assessment \$34.25.

No. 93 Tel. Co., Morrell Seeds, Blakesburg. Per mile \$12.50; Wapello 2, total \$25.00.

No. 97 Tel. Co., Walter Wood, Blakesburg. Per mile \$7.85; Wapello 2, total \$15.70.

No. 98 Tel. Line, F. F. Everett, Lacey. Mahaska, total assessment \$10.50.

No. 104 Mutual Tel. Line Co. of Kellerton, M. W. Borum, Kellerton. Per mile \$6.30; Ringgold 5.75, total \$36.23.

No. 109 Tel. Line, C. S. Walker, Oskaloosa. Per mile \$15.60; Mahaska 1.50, total \$23.40.

No. 112 Tel. Line, E. Rennie, Beacon. Per mile \$13.70; Mahaska 1.50, total \$20.55.

No. 128 Rural Line, N. T. Ross, Eddyville. Per mile \$5.75; Mahaska 11, total \$63.25.

No. 158 Tel. Line, H. C. Aschenbrenner, Dysart. Tama, total assessment \$8.75.

No. 500 Rural Tel. Line, A. H. Bakehouse, Sigourney. Per mile \$15.60; Keokuk 4, total \$62.40.

No. 700 Tel. Line, Stanley McKeegan, Rock Valley. Per mile \$5.25; Sioux 7.50, total \$39.88.

No. 800 Rural Tel. Line, W. C. Utterback, Sigourney. Per mile \$13.50; Keokuk 5, total \$67.50.

No. 900 Tel. Line, Elmer H. Mertz, Hayesville. Per mile \$18.55; Keokuk 1.40, total \$25.97.

No. 1000 Tel. Line, M. F. Minthorn, Castana. Per mile \$7.95; Monona 1.50, total \$11.93.

No. 1100 Line or Eagle Tel. Line, B. J. Dirks, Stout. Per mile \$3.35; Grundy 6, total \$50.10.
 No. 1200 Tel. Line, G. N. Barnes, Sigourney. Per mile \$10.30; Keokuk 4, total \$41.20.
 No. 1500 Story City Farm Tel. Co., Carl Baldus, Story City. Per mile \$8.30; Boone 1, \$8.30; Story 8, \$66.40; total \$74.70.
 No. 2201-16 Farm Line, E. L. Fluck, Sioux City. Per mile \$22.25; Woodbury 1.25, total \$27.81.
 No. 2800 Tel. Co., Walter Hungate, Boone. Per mile \$10.30; Boone 3.50, \$36.05; Story .33, \$3.40; total \$39.45.
 No. 3000 Tel. Line, Henry Fox, Gilbert. Per mile \$7.15; Story 7, total \$50.95.
 No. 3300 Tel. Line, Verne Hasty, Sigourney. Per mile \$9.55; Keokuk 3, total \$28.65.
 No. 2400 Farmers Line, Joe Sargent, Ontario. Per mile \$11.00; Boone 1.75, \$19.25; Story .33, \$3.63; total \$22.88.
 No. 3700 Tel. Line, A. D. Hart, Sigourney. Per mile \$18.00; Keokuk 1.40, total \$25.20.
 Oakdale Tel. Line, H. C. Miller, Hampton. Per mile \$9.60; Franklin 3, total \$28.80.
 Oak Grove & Blue Point Rural Tel. Co., E. E. Wood, Grinnell. Per mile \$10.38; Poweshiek 2.50, total \$37.35.
 Oak Grove Mutual Tel. Line, Wm. Noll, Muscatine. Per mile \$16.65; Muscatine 1.50, total \$24.95.
 Oak Grove Tel. Co., Warren H. Wiederrecht, Wapello. Per mile \$8.00; Louisa 8.50, total \$68.00.
 Oak Grove Tel. Co., E. W. Smith, Osceola. Per mile \$8.00; Clarke 8, total \$64.00.
 Oak Grove Tel. Co., C. W. Kelley, Clarinda. Per mile \$7.90; Page 11, total \$86.90.
 Oak Grove Tel. Line, Ed Estel, Winterset. Per mile \$5.50; Madison 14.25, total \$78.38.
 Oak Grove Tel. Line, C. H. Davis, Toledo. Per mile \$8.65; Tama 7.50, total \$64.85.
 Oak Grove Tel. Line, Ray Gates, Kilbourn. Per mile \$7.75; Van Buren 13, total \$100.75.
 Oak Hill Tel. Co., W. C. Kelso, Osceola. Per mile \$8.50; Clarke 8, total \$68.00.
 Oak Hill Tel. Co., F. A. Williams, Coon Rapids. Per mile \$7.70; Carroll 26, total \$200.20.
 Oakland Tel. Line, Joseph Clvis, Belle Plaine. Per mile \$7.75; Benton 1.50, \$11.63; Iowa 6.75, \$52.31; total \$63.94.
 Oakley Tel. Line, Louis Dillman, Oakley. Per mile \$6.50; Lucas 9, total \$58.50.
 Oak Line Tel. Co., Wm. Herink, Chelsea. Per mile \$9.70; Tama 6.50, total \$63.05.
 Oak Park & Dale Tel. Co., C. D. Hester, Panora. Per mile \$9.35; Guthrie 9, total \$84.15.
 Oak Ridge & Cedar Valley Tel. Co., Fred Gisell, Maquoketa. Per mile \$10.40; Jackson 7, total \$72.80.
 Oak Ridge Tel. Co., Frank Saver, Clutier. Per mile \$9.50; Tama 5.50, total \$52.25.
 Oak Ridge Tel. Co., J. H. Schuler, Anita. Per mile \$10.75; Adair .50, \$5.38; Audubon 5.50, \$59.13; Cass 1, \$10.75; Guthrie 4.75, \$51.06; total \$126.32.
 Oak Ridge Tel. Line, Fred Savage, Garwin. Per mile \$9.00; Tama 5.50, total \$49.50.
 Oak Ridge Tel. Line, Fred L. Cooper, Ames. Per mile \$10.00; Story 2.50, total \$25.00.
 Oak Tel. Line, Wilbur Gummert, Marshalltown. Per mile \$8.35; Marshall 11, total \$91.85.
 Oak Tel. Line, J. W. McCall, Castana. Per mile \$7.70; Monona 9.50, total \$73.15.
 Oak Valley Tel. Co., J. P. O'Connor, Toledo. Per mile \$9.76; Tama 13.50, total \$131.76.
 Oakwood & Owasco Tel. Co., Geo. Baughman, Jr., Iowa Falls. Per mile \$7.60; Hardin 20, total \$152.00.
 O'Brien Mutual Tel. Line, Albert Busby, Peterson. Per mile \$10.00; Clay 2, \$20.00; O'Brien 4, \$40.00; total \$60.00.
 O'Brien Tel. Co., T. J. O'Brien, Greene. Per mile \$6.60; Butler 7, total \$46.20.
 Odessa Mutual Tel. Line, J. V. Wiederrecht, Wapello. Per mile \$8.90; Louisa 8, total \$71.20.

Ohio Tel. Co. No. 9, F. F. Lytte, St. Charles. Per mile \$7.20; Madison 4.25, total \$30.60.
 O. K. Martelle & Anamosa Tel. Line, Frank Parks, Anamosa. Per mile \$7.40; Jones 16, total \$118.40.
 O. K. Mutual Tel. Co., O. L. Dickey, Redfield. Per mile \$7.60; Dallas 7.50, \$57.00; Guthrie 12.50, \$95.00; total \$152.00.
 O. K. Tel. Line, E. L. Osburn, Bedford. Per mile \$7.60; Taylor 6.25, total \$47.50.
 O. K. Tel. Line, Geo. A. Albers, Keystone. Per mile \$7.65; Benton 11.50, total \$87.98.
 O. K. Tel. Co., Henry Bruggerman, Larchwood. Per mile \$7.80; Lyon 8.50, total \$66.30.
 O. K. Tel. Line, Alfred Brandt, Toledo. Per mile \$19.65; Tama 1.16, total \$22.79.
 Ola Mutual Tel. Co., Martin Kline, Melrose. Per mile \$9.65; Lucas 4.33, total \$41.78.
 Olin Pleasant Valley Tel. Line, J. W. Glenn, Olin. Per mile \$8.30; Jones 7.50, total \$62.25.
 Olin St. John Tel. Co., T. K. Buxton, Olin. Per mile \$8.55; Cedar 1, \$8.55; Jones 11, \$94.05; total \$102.60.
 Olive Branch Tel. Line, W. S. Hargrove, Milton. Per mile \$10.30; Van Buren 3.75, total \$38.62.
 One Hundred Line Tel. Co., F. C. Hadacek, Traer. Per mile \$7.20; Tama 6.87, total \$49.46.
 Oneida Center Tel. Co., Peter Krutzfeldt, Clutier. Per mile \$9.00; Tama 7.50, total \$67.50.
 Oneida Northeast Tel. Co., Hans Wieck, Clutier. Per mile \$9.80; Tama 8.50, total \$83.30.
 Oneska Tel. Co., Guy Minner, Barnes City. Per mile \$8.00; Mahaska 8, total \$64.00.
 Onnen Tel. Line No. 5, C. L. Meyers, Doon. Per mile \$7.50; Lyon 10, total \$75.00.
 Ontario One Mile Tel. Line, E. C. Hutchison, Ontario. Story, total assessment \$30.00.
 Ontario Tel. Line No. 4900, J. G. Cooper, Boone. Per mile \$12.65; Boone .50, \$6.33; Story .33, \$4.17; total \$10.50.
 Orange Township Tel. Co., W. S. Brown, Waterloo. Per mile \$15.55; Black Hawk 31, total \$482.05.
 Ora Dell Mutual Tel. Line, C. P. Horsman, Pleasantville. Per mile \$6.65; Marion 11, total \$73.15.
 Ord Tel. Line, Marion Graves, Barney. Per mile \$8.15; Madison 11.50, total \$93.73.
 Orient Tel. Co., Roy E. Jessup, Orient. Per mile \$10.95; Adair 34.50, total \$377.78.
 Orillia Tel. Co. No. 2, F. P. Graham, Cumming. Per mile \$11.40; Warren 7, total \$79.80.
 Orillia Tel. Line No. 3, W. R. Malone, Cumming. Per mile \$8.80; Dallas .50, \$4.40; Polk 7.50, \$66.00; Warren .25, \$2.20; total \$72.60.
 Orthel Township Tel. Co., F. C. Missal, Britt. Per mile \$7.45; Hancock 13, \$96.85; Kossuth 3.50, \$26.08; total \$122.93.
 Osage Tel. Co., Ed Reed, Delta. Per mile \$6.95; Keokuk 7, total \$48.65.
 Osceola County Farmers Mutual Tel. Co., J. A. Park, Sibley. Per mile \$7.45; Osceola 22, total \$163.90.
 Osceola, Hebron & Weldon Tel. Co., E. G. Lyon, Osceola. Per mile \$6.90; Clarke 16, total \$110.40.
 Osceola Line 8, R. L. Fisher, Osceola. Per mile \$5.90; Clarke 12, total \$70.80.
 Osceola Line No. 37, E. R. Swan, Osceola. Per mile \$9.90; Clarke 6.50, total \$65.50.
 Osceola and Union Chapel Tel. Co., W. E. Stollard, Osceola. Per mile \$7.50; Clarke 10, total \$75.00.
 Oskaloosa Home Tel. Co. 89, J. A. Barrow, Oskaloosa. Mahaska, total assessment \$15.46.
 "O" Tel. Line No. 15, H. F. Weber, Irvington. Per mile \$10.00; Kossuth 14, total \$140.00.
 Otterbain Line No. 14, J. W. Rosa, Chariton. Per mile \$10.25; Lucas 6, total \$61.50.
 Otter Creek & Jackson Township Tel. Line, Raymond T. Pim, Lucas. Per mile \$9.30; Lucas 6.50, total \$60.45.
 Otter Creek & Liberty Center Tel. Co., O. P. Hamilton, Lacona. Per mile \$11.85; Warren 25, total \$414.75.

Otter Creek Rural Tel. Co., Henry Grunder, Wilton Junction. Per mile \$8.90; Cedar 4.50, total \$40.05.
 Otter Creek Tel. Co., Vincent Anglin, Zwingle. Per mile \$8.70; Jackson 57, total \$495.90.
 Otter Creek Tel. Co., V. C. Ritze, Center Point. Per mile \$10.60; Linn 5.75, total \$60.95.
 Otter Creek Tel. Line, Aug. G. Burmester, Hampton. Franklin, total assessment \$20.00.
 Otter Creek Tel. Line, J. D. Hayes, Toledo. Per mile \$8.80; Tama 6.32, total \$55.70.
 Otter Creek Tel. Line, J. W. Vawter, Chariton. Per mile \$11.30; Lucas 14, total \$158.20.
 Otterville Tel. Co., M. Conrad, Independence. Per mile \$13.70; Buchanan 3.25, total \$44.53.
 Ottumwa 88 Tel. Line, Lora C. Beagle, Ottumwa. Per mile \$11.15; Wapello 2.87, total \$32.06.
 Owens Grove Tel. Co., F. L. Thompson, Rockford. Per mile \$7.40; Cerro Gordo 12, total \$88.80.
 Page Center Tel. Co., Port Stitt, Clarinda. Per mile \$15.95; Page 11, total \$175.45.
 Painter Creek & Southeastern Tel. Line, T. F. Quinn, St. Charles. Per mile \$13.25; Warren 1.50, total \$19.87.
 Palermo Mutual Tel. Co., Milton Klinefeiter, Grundy Center. Per mile \$7.35; Grundy 11, total \$80.85.
 Palestine Center Tel. Line, George Nernes, Kelley. Per mile \$8.60; Story 5.50, total \$47.30.
 Palestine Mutual Tel. Co., C. E. Shellady, Lone Tree. Per mile \$12.60; Johnson 5, total \$63.00.
 Palestine Tel. Co., Oscar Kent, Lucas. Per mile \$9.80; Lucas 6.50, total \$63.70.
 Pallasades Tel. Line No. 10, L. J. Modracek, Ely. Per mile \$8.60; Linn 7, total \$60.20.
 Palmer, Bloxham & Bloxham Tel. Co., Warren Bloxham, Grundy Center. Per mile \$5.25; Grundy 3, total \$15.75.
 Palo & Round Prairie Tel. Co., F. G. Shurtleff, Shellsburg. Per mile \$8.45; Linn 9, total \$76.05.
 Panora & Guthrie Center Farmers Mutual Tel. Co. (East End), A. W. Gilson, Guthrie Center. Per mile \$9.40; Guthrie 6, total \$56.40.
 Panora & Guthrie Center Farmers Mutual Tel. Co. (West End), Warren Baker, Guthrie Center. Per mile \$9.10; Guthrie 6.50, total \$59.15.
 Panora & Jefferson Road Mutual Tel. Co., Garfield Wall, Panora. Per mile \$13.00; Guthrie 3.75, total \$45.00.
 Panora & Linden Tel. Line, John Haightel, Panora. Per mile \$9.50; Dallas 2.75, \$26.12; Guthrie 5, \$47.50; total \$73.62.
 Park Tel. Co., Guy C. Cook, Shellrock. Per mile \$8.60; Bremer 4.50, \$38.70; Butler .50, \$4.30; total \$43.00.
 Park Tel. Co., A. M. Cameron, Winterset. Per mile \$5.90; Madison 8, total \$47.20.
 Park Tel. Line No. 2, T. D. Wilcox, Marshalltown. Per mile \$14.80; Marshall 1.50, total \$22.20.
 Patterson Creek Tel. Line, James F. Farley, Waukon. Per mile \$6.45; Allamakee 12, total \$77.40.
 Patterson Mutual Tel. Co., Guy Fogler, Patterson. Per mile \$10.00; Madison 23.25, total \$232.50.
 Paullina & Coal Creek Tel. Co., Isaac Thompson, Paullina. Per mile \$8.50; O'Brien 9.50, total \$84.55.
 Payne Tel. Line, Preston Day, Castana. Monona, total assessment \$8.00.
 Payton Mutual Line No. 16, J. H. Clinco, Lamoni. Per mile \$8.90; Decatur 3.75, \$32.38; Ringgold 1.50, \$13.35; total \$46.73.
 Pea Ridge Tel. Co., E. R. Birch, Sr., Blairstown. Per mile \$8.75; Benton 4, total \$35.00.
 Pea Ridge Tel. Co., Henry Schumann, Jr., Maquoketa. Per mile \$6.60; Jackson 8, total \$52.80.
 Peavine Tel. Co., Warner Cassady, Cantril. Per mile \$12.50; Van Buren 4, total \$50.00.
 Pebble Hill Tel. Co., H. C. Martens, Cumberland. Per mile \$6.60; Cass 13, total \$85.80.
 Penn Ave. Tel. Line, Paul Gatzke, Atalissa. Per mile \$9.60; Muscatine 5, total \$48.00.
 Penn Township Mutual Tel. Co., A. S. Bane, Iowa City. Per mile \$15.90; Johnson 5.50, total \$87.45.

Perry Center Mutual Farmers Tel. Line, F. A. Sax, Bloomfield. Per mile \$9.10; Davis 4.75, total \$43.22.
 Perry Creek Tel. Line, George Berger, Hinton. Per mile \$9.40; Plymouth 9.75, total \$91.65.
 Perry Valley Mutual Tel. Co., Chas. Rosburg, Hinton. Per mile \$7.95; Plymouth 9, total \$71.55.
 Perry Valley Mutual Tel. No. 9, H. R. Wuesthoff, Sioux City. Per mile \$10.95; Woodbury 4.25, total \$46.54.
 Peru & Jones Creek Tel. Line, G. A. Fenimore, East Peru. Per mile \$8.50; Madison 3.75, total \$31.88.
 Peru Northern Tel. Line, C. R. Monagan, Peru. Per mile \$8.50; Madison 4.50, total \$38.25.
 Peru Short Line Tel. Co., O. Frederickson, Peru. Madison, total assessment \$13.45.
 Peru Tel. Line No. 22, C. M. Hiatt, Peru. Per mile \$9.25; Madison 2, total \$18.50.
 Peru & Western Mutual Tel. Line, W. R. Agan, Peru. Per mile \$8.45; Madison 5.50, total \$46.48.
 Phillips Line, C. R. Miller, Maquoketa. Per mile \$8.60; Clinton 3.50, \$30.10; Jackson 1.50, \$12.90; total \$43.00.
 Pickrel Lake Tel. Line, Oscar P. Whitman, Laurens. Per mile \$8.40; Buena Vista 1, \$5.40; Palo Alto 2, \$16.80; Pocahontas 7, \$58.80; total \$84.00.
 Pike Run Tel. Line, Peter Hagen, Leland. Per mile \$9.00; Winnebago 18.50, total \$166.50.
 Pike Tel. Line, Earl Smith, West Liberty. Per mile \$8.10; Muscatine 9.50, total \$76.95.
 Pilotsburg Mutual Tel. Line, C. E. Rickey, Wellman. Per mile \$7.50; Washington 8.25, total \$61.87.
 Pilotsburg Star Tel. Line, C. R. Oldfield, Wellman. Per mile \$3.10; Washington 5, total \$15.50.
 Pine Creek Tel. Line, Guy Reed, Independence. Per mile \$12.80; Buchanan 1.50, \$19.20.
 Pine Grove Tel. Co., O. F. Mehlmann, Massena. Per mile \$8.90; Cass 15.75, total \$140.17.
 Pine Grove Tel. Line, H. Limbocker, Wapello. Per mile \$16.65; Louisa 1.25, total \$20.81.
 Pine Grove Tel. Line, Wm. C. Longer, Washington. Per mile \$8.00; Washington 4.25, total \$34.00.
 Pioneer Tel. Line, C. D. Peiper, Mechanicsville. Per mile \$8.50; Cedar 3, \$25.50; Jones 2, \$17.00; total \$42.50.
 Plaquemines Tel. Line, Chas. Benda, Chelsea. Per mile \$9.50; Tama 8, total \$76.00.
 Plain Park Tel. Line, John Kleitsch, Jr., Walker. Per mile \$7.00; Benton .75, \$5.25; Linn 6.75, \$47.25; total \$52.50.
 Plain View Tel. Line, Guy Eastman, State Center. Per mile \$8.00; Marshall 5.50, total \$44.00.
 Plank Township Pioneer Tel. Co., H. A. Beinke, Webster. Per mile \$6.40; Keokuk 13.25, total \$84.80.
 Plano and Garfield Tel. Line, C. L. Earhart, Mystic. Per mile \$10.00; Appanoose 3, total \$30.00.
 Plato Mutual Tel. Co., L. Van den Bosch, Rock Valley. Per mile \$8.80; Sioux 18.50, total \$162.80.
 Platte Creek No. 3 Tel. Line, Geo. W. Robertson, Garrison. Per mile \$8.75; Benton 4, total \$35.00.
 Platte Valley Mutual Tel. Co., Wm. Lininger, Kent. Per mile \$8.00; Union 11, total \$88.00.
 Platteville & Bedford Tel. Line, E. C. Townsend, Bedford. Per mile \$6.15; Taylor 11, total \$67.65.
 Platteville & Blocton Tel. Line, J. R. Freemeyer, Conway. Per mile \$6.85; Taylor 15, total \$82.20.
 Pleasant Center Mutual Tel. Line, James H. Smith, Eldora. Per mile \$9.45; Hardin 5, total \$47.25.
 Pleasant Center Tel. Line, Geo. P. Forsyth, Griswold. Per mile \$8.45; Cass 11.25, total \$95.06.
 Pleasant Corners Mutual Tel. Co., C. J. Johnson, Fredric. Per mile \$9.30; Monroe 4, total \$37.20.
 Pleasant Dell Tel. Co., Hobart Rhinehart, Cumberland. Per mile \$8.20; Cass 9, total \$74.70.
 Pleasant Grove Tel. Co., R. H. Burdine, Sigourney. Per mile \$8.85; Keokuk 4.66, total \$41.24.

Pleasant Grove Tel. Line, A. V. Sears, Melrose. Per mile \$7.90; Lucas 9.13, total \$72.13.

Pleasant Hill Mutual Tel. Co., M. F. Sanchez, Martinsburg. Per mile \$5.25; Keokuk 5, total \$26.25.

Pleasant Hill Mutual Tel. Line, I. N. Cronk, Earlham. Per mile \$6.60; Dallas 6.50, total \$42.90.

Pleasant Hill Rural Tel. Line, W. W. Chapman, Wilton Junction. Per mile \$9.70; Cedar 9.25, total \$89.73.

Pleasant Hill Tel. Co., J. B. Drumm, Montpelier. Per mile \$11.69; Muscatine 4.50, \$52.20; Scott 1.50, \$17.40; total \$69.50.

Pleasant Hill Tel. Co., J. E. Shively, Osceola. Per mile \$7.76; Clarke 8, total \$61.60.

Pleasant Hill Tel. Co., M. L. Gilmore, Webster City. Per mile \$3.55; Hamilton 6, total \$21.30.

Pleasant Hill Tel. Co., James Brooks, Washington. Per mile \$9.00; Washington 16.25, total \$146.25.

Pleasant Hill Tel. Co., Joseph Holan, Chelsea. Per mile \$9.00; Poweshiek 1, \$9.00; Tama 8, \$72.00; total \$81.00.

Pleasant Hill Tel. Co., Orrie F. Irwin, Lake View. Per mile \$10.25; Sac 8, total \$82.00.

Pleasant Hill Tel. Co., W. R. Rodgers, Vinton. Per mile \$7.90; Benton 2.75, total \$21.73.

Pleasant Hill Tel. Co., H. D. Siewertsen, Mason City. Per mile \$10.00; Cerro Gordo 8, total \$80.00.

Pleasant Hill Tel. Line, Frank Dill, Lockridge. Per mile \$9.10; Jefferson 5.50, total \$50.05.

Pleasant Mound Tel. Co., Melvin A. Yoder, Wellman. Per mile \$9.40; Washington 5, total \$47.00.

Pleasant Mound & Steamboat Rock Tel. Line, Albert H. Krusa, Steamboat Rock. Per mile \$8.75; Grundy 1.50, \$13.13; Hardin 5.50, \$48.12; total \$61.25.

Pleasant Prairie & Blue Grass Rural Tel. Line, E. A. Allbee, Montpelier. Per mile \$9.20; Muscatine 6.90, \$63.48; Scott 1.60, \$14.72; total \$78.20.

Pleasant Prairie Rural Tel. No. 1, Floyd Nicewanner, Stockton. Per mile \$8.40; Muscatine 5.50, total \$46.20.

Pleasant Prairie Southwestern Rural Tel. Line, E. J. Elis, Fairport. Per mile \$7.40; Muscatine 6, total \$44.40.

Pleasant Prairie Tel. Co., J. C. Neville, Independence. Per mile \$8.50; Buchanan 6.75, total \$58.05.

Pleasant Prairie Western Tel. Co., Leonard Stormer, Fairport. Per mile \$12.50; Muscatine 2, total \$25.00.

Pleasant Ridge & Farmers Mutual Tel. Line, W. E. Weber, Ackley. Per mile \$8.60; Hardin 8, total \$68.80.

Pleasant Ridge & New Virginia Tel. Co., Fred T. Hagen, St. Charles. Per mile \$9.45; Warren 4.58, total \$43.28.

Pleasant Ridge Tel. Co., Ray W. Crane, Pleasantville. Per mile \$13.00; Marion 5.25, \$68.25; Warren .25, \$3.25; total \$71.50.

Pleasant Ridge Tel. Co., W. O. Turner, Lenox. Per mile \$15.00; Adams 6.25, \$92.75; Taylor 1, \$15.00; total \$108.75.

Pleasant Ridge Tel. Co., Mrs. E. N. Mohler, Toledo. Per mile \$10.00; Tama 1.25, total \$12.50.

Pleasant Ridge Tel. Co., Herbert McLain, Glidden. Per mile \$8.90; Carroll 8, total \$71.20.

Pleasant Ridge Tel. Co., N. A. Adams, Bedford. Per mile \$8.20; Taylor 5.50, total \$45.10.

Pleasant Ridge Tel. Line, R. H. Gould, Osceola. Per mile \$7.75; Clarke 10, total \$77.50.

Pleasant Ridge Tel. Line, C. A. Long, New Market. Per mile \$8.55; Taylor 6, total \$51.30.

Pleasant Ridge Tel. Line, M. B. Kempthorne, Hampton. Per mile \$7.00; Franklin 11.50, total \$80.50.

Pleasant Township Mutual Tel. Co., J. L. Reed, Griswold. Per mile \$8.95; Cass 4.50, total \$40.28.

Pleasant Township Mutual Tel. Line No. 8, Herman Newman, Griswold. Per mile \$11.60; Cass 6.75, total \$78.30.

Pleasant Township Mutual Tel. Line No. 13, Z. L. Wright, Griswold. Per mile \$13.00; Cass 3.25, total \$42.25.

Pleasant Township Tel. Co., A. M. Thune, Locust. Per mile \$8.30; Winneshek 13.50, total \$112.05.

Pleasant Valley Farmers Mutual Tel. Line, John Hugelback, Carroll. Per mile \$8.05; Carroll 24, total \$193.20.

Pleasant Valley Mutual Tel. Line, A. E. Sockett, Mt. Ayr. Per mile \$8.40; Ringgold 6.25, total \$52.50.

Pleasant Valley & Springville Tel. Line, R. K. Pearson, Springville. Per mile \$8.95; Linn 12, total \$96.60.

Pleasant Valley Tel. Co., E. A. Mansal, Hampton. Per mile \$8.20; Franklin 5, total \$41.00.

Pleasant Valley Tel. Co., Ward A. Richardson, Elmore, Minn. Per mile \$7.65; Kossuth 14, total \$107.10.

Pleasant Valley Tel. Co., F. A. Zabotsky, Center Point. Per mile \$8.00; Linn 8, total \$64.00.

Pleasant Valley Tel. Line, Ray Cleland, What Cheer. Per mile \$9.60; Keokuk 3.75, total \$36.00.

Pleasant Valley Tel. Line, M. McNamga, Rock Valley. Per mile \$8.20; Lyon 1.25, \$10.25; Sioux 15, \$123.00; total \$133.25.

Pleasant Valley Tel. Line, A. O. Krouch, Cllo. Per mile \$12.90; Wayne 7, total \$90.30.

Pleasant Valley Tel. Line, Joe J. Meester, Parkersburg. Per mile \$7.50; Grundy 7.50, total \$56.25.

Pleasant View Mutual Tel. Co., Forest Warner, Newton. Per mile \$11.70; Jasper 9.25, total \$108.22.

Pleasant View Mutual Tel. Line, John McCrabb, Wellman. Per mile \$14.16; Washington 12, total \$169.80.

Pleasant View Tel. Co., H. R. Merrick, Maquoketa. Per mile \$9.15; Jackson 3, total \$27.45.

Pleasant View Tel. Co., E. M. Wilcox, Independence. Per mile \$9.05; Buchanan 5.50, total \$49.78.

Pleasant View Tel. Line, L. E. Chapple, Corning. Per mile \$8.00; Adams 4.25, total \$34.00.

Pleasant View Tel. Line, Henry Lindeman, Dysart. Per mile \$8.25; Benton 6, total \$49.50.

Pleasant View Tel. Line, Fred Sandeen, Albia. Per mile \$10.50; Monroe 4, \$42.40; Wapello 3.25, \$34.45; total \$76.85.

Pleasant View Tel. Line, Edwin Lane, West Liberty. Per mile \$14.70; Muscatine 3.25, total \$47.78.

Pleasantville & Motor Tel. Line, C. J. Metcalf, Pleasantville. Per mile \$8.45; Marion 2, \$16.90; Warren 3.25, \$27.46; total \$44.36.

Plimpton Tel. Line, Frank Johnson, Lucas. Per mile \$7.70; Lucas 7, total \$53.90.

Plumb Creek Telephone Co., Henry Hagen, Sumner. Per mile \$9.20; Bremer 5, total \$46.00.

Plum Creek Rural Tel. Line No. 4, A. B. Hopkins, Algona. Per mile \$7.30; Kossuth 11, total \$80.30.

Plum Creek Tel. Line No. 5, Chas. J. Gilbride, Algona. Per mile \$9.95; Kossuth 4.50, total \$44.78.

Plum Creek Tel. Co., L. C. Hagedorn, Fredericksburg. Per mile \$11.05; Bremer 9.50, \$110.67; Chickasaw .50, \$5.83; total \$116.50.

Plumer, Wm. H. Private Farm Tel. Line, Wm. H. Plumer, Council Bluffs. Harrison, total assessment \$10.00.

Plymouth Farmers Mutual Tel. Co., W. G. Harvey, Harvey. Per mile \$8.50; Marion 9, total \$76.50.

Plymouth Rock Tel. Line, Frank Crawford, Cresco. Per mile \$7.85; Howard 2, \$15.70; Winneshiek 8.75, \$68.68; total \$84.38.

Poduska Rural Tel. Line, John J. Hanzelka, Chelsea. Per mile \$10.00; Tama 7.75, total \$77.50.

Poe Creek & Caledonia Tel. Co., Clark Thompkins, Mt. Ayr. Per mile \$7.95; Ringgold 13, total \$103.35.

Porter Tel. Line, J. C. Boyce, Humeston. Per mile \$6.65; Wayne 3, total \$19.95.

Portland & Cameron Tel. Co., H. E. Rugg, Mason City. Per mile \$10.25; Cerro Gordo 17, total \$174.25.

Portland Center Tel. Co., Giles G. Frye, Mason City. Per mile \$10.00; Cerro Gordo 8.50, total \$85.00.

Portland Heights Tel. Co., D. H. Bitterman, Nora Springs. Per mile \$9.80; Cerro Gordo 6.50, total \$63.70.

Portland Township Tel. Line, Wm. McDermott, Titonka. Per mile \$7.40; Kossuth 6, total \$44.40.

Potter's Siding Tel. Co. Line No. 94, C. C. Schlichting, Tripoli. Per mile \$8.50; Bremer 9, total \$76.50.

Possum Ridge Tel. Line, Frank Fuller, Brooks. Per mile \$7.40; Adams 8.88, total \$65.71.

Prairie Bell Rural Tel. Line, W. W. Christian, Moscow. Per mile \$6.95; Cedar 15.50, total \$107.73.

Prairie Bell Tel. Co., Chester E. Riley, Norway. Per mile \$10.30; Benton 4.25, \$43.78; Iowa 1.25, \$12.87; total \$56.65.

Prairie Chapel Tel. Co. No. 5, Owen I. Ritter, Blakesburg. Per mile \$8.35; Wapello 7, total \$58.45.

Prairie Creek Tel. Line, P. C. Jessen, Garwin. Per mile \$7.20; Tama 9, total \$64.80.

Prairie Du Chain Road Line, Frank Reha, Iowa City. Per mile \$8.80; Johnson 8, total \$70.40.

Prairie Farmers Mutual Tel. Line, J. M. Hotchkiss, Keota. Per mile \$10.50; Keokuk 7, total \$73.50.

Prairie Flower Mutual Tel. Co., W. E. Smith, Washington. Per mile \$8.00; Washington 36, total \$288.00.

Prairie Flower Tel. Line, J. B. Hammond, Corydon. Per mile \$5.60; Wayne 5.50, total \$30.80.

Prairie Grove Tel. Co., P. E. Cooper, Truro. Per mile \$8.00; Clarke 6, \$48.00; Madison 4, \$32.00; total \$80.00.

Prairie Hall Tel. Line, L. T. Hayes, Coon Rapids. Per mile \$6.90; Audubon 7, \$48.30; Carroll 1, \$6.90; Guthrie 3, \$20.70; total \$75.90.

Prairie Hill Mutual Tel. Co., H. G. Dirk, Grundy Center. Per mile \$8.00; Grundy 11.50, total \$92.00.

Prairie Hill Tel. Co., H. V. Ingamells, Aurora. Per mile \$9.80; Buchanan 6.75, total \$66.15.

Prairie Home Tel. Line, R. L. Hadley, Pekin. Per mile \$11.40; Jefferson 2, \$22.80; Keokuk 8, \$91.20; total \$114.00.

Prairie Mutual Tel. Line, C. X. Shade, Redfield. Per mile \$10.20; Dallas 10, total \$102.00.

Prairie Ridge Tel. Line No. 6, John Kriz, Cedar Rapids. Per mile \$9.25; Linn 7.50, total \$69.38.

Prairie Springs Township Tel. Co., Daniel Herbst, La Motte. Per mile \$7.40; Jackson 16, total \$118.40.

Prairie Tel. Co., Henry W. Drahn, Farmersburg. Per mile \$7.85; Clayton 6.75, total \$52.99.

Prairie Tel. Line, W. T. Waybill, West Grove. Per mile \$9.25; Davis 3.75, total \$34.69.

Prairie Tel. Line of Dysart, Adam Bahr, Dysart. Per mile \$8.00; Tama 2.50, total \$20.00.

Prairie Township Rural Tel. Line No. 3, Jack L. Studer, Wesley. Per mile \$9.05; Kossuth 10.50, total \$95.02.

Prairie Valley Tel. Line, Horace Zimpfer, Walker. Per mile \$12.10; Buchanan 1.62, \$19.60; Linn .50, \$6.05; total \$25.65.

Prairie View Tel. Line, L. L. Miles, Plano. Per mile \$9.60; Appanoose 3.75, total \$36.00.

Prairieville Mutual Tel. Line, Wm. Fricke, Carroll. Per mile \$10.10; Carroll 13.25, total \$133.82.

Prairieville Tel. Co., M. W. McKibben, Marshalltown. Per mile \$8.40; Marshall 9, total \$75.60.

Prairieville Tel. Co., Virgil L. Hunt, Iowa Falls. Per mile \$8.50; Hardin 7.50, total \$63.75.

Prescott Southern Tel. Co., C. C. Hammers, Prescott. Per mile \$6.15; Adams 17, \$104.55; Taylor 1, \$6.15; total \$110.70.

Preston Tel. Co., C. C. Epperson, Vinton. Per mile \$19.10; Benton 3, total \$57.30.

Pringhar & Center Township Mutual Tel. Co., John Albert, Pringhar. Per mile \$6.40; O'Brien 14, total \$89.60.

Pringhar Gaza Mutual Tel. Co., T. W. Irvine, Pringhar. Per mile \$8.30; O'Brien 9.50, total \$78.85.

Private Line of Muscatine County, Horton Smith, Muscatine. Muscatine, total assessment \$5.00.

Private Tel. Line, B. L. Metcalf, Nichols. Muscatine, total assessment \$19.00.

Private Tel. Line, C. F. Sweet, Attica. Marion, total assessment \$6.00.

Progressive Tel. Line, Ivan Wall, Pleasantville. Per mile \$4.30; Marion 7.75, total \$33.33.

Progressive Tel. Line, C. J. Sherman, Wesley. Per mile \$7.40; Hancock 5, \$37.00; Kossuth 2, \$14.80; total \$51.80.

Prole & Spring Hill Farmers Mutual Tel. Co., Wm. M. Powers, Prole. Per mile \$8.95; Warren 9.50, total \$85.03.

Promise City & Bethlehem Tel. Line, J. L. Kostner, Promise City. Per mile \$7.30; Wayne 10, total \$73.00.

Prospect Hill Tel. Co., Hugo O. Steffen, Durant. Per mile \$9.35; Muscatine 7.50, total \$70.13.

Pumpkin Ridge Tel. Co., A. J. Barrett, Kinross. Per mile \$5.90; Keokuk 5.75, \$33.92; Washington .25, \$1.48; total \$35.40.

Pumpkin Vine Mutual Tel. Line No. 2, F. E. Berry, North English. Per mile \$8.15; Iowa 4.50, total \$36.68.

Pumpton & Elston Tel. Co., John Grogan, Beaconsfield. Per mile \$9.30; Ringgold 3.25, total \$30.23.

Pymosa Township Mutual Telephone Co., D. E. Milford, Atlantic. Per mile \$9.50; Cass 8.50, total \$80.75.

Quaker Lane Tel. Co., L. C. Knudson, LeGrand. Per mile \$12.50; Marshall 3, total \$37.50.

Quiet Tel. Co., R. A. Scrivner, St. Charles. Per mile \$10.65; Madison 3.25, total \$34.61.

Quirk Mutual Tel. Line, C. M. Forbes, Wall Lake. Per mile \$8.85; Sac 7, total \$61.95.

Ragan Short Line, H. A. Mueller, St. Charles. Madison, total assessment \$37.50.

Raleigh Tel. Co., John Graft, Estherville. Per mile \$10.05; Dickinson 3.50, \$35.18; Emmet 23.50, \$236.15; total \$271.36.

Rampton Tel. Co., John Boyd, Dysart. Per mile \$7.60; Benton 6, \$45.60; Tama 1, \$7.60; total \$53.20.

Rapid Transit Tel. Co., Warren Cronbaugh, Belle Plaine. Per mile \$6.30; Iowa 11, total \$69.30.

Rayburn Mutual Farmers Tel. Co., D. R. Rayburn, Bloomfield. Per mile \$7.75; Davis 5, total \$38.75.

Reading Township Tel. Ass'n, R. E. Chenhall, Maurice. Per mile \$10.35; Plymouth 4.50, \$46.57; Sioux 36, \$272.60; total \$419.17.

Read Tel. Co., August F. Wilke, Elkader. Per mile \$9.90; Clayton 7, total \$69.30.

Red Brush Tel. Line, W. E. Green, New Virginia. Per mile \$8.35; Clarke 8, \$66.80; Warren 3, \$25.05; total \$91.85.

Red Cedar Tel. Co., C. F. Lang, Remsen. Per mile \$7.95; Plymouth 8, total \$63.60.

Red Cedar Tel. Co. or Line No. 18, Adolph Pisarik, Ely. Per mile \$10.00; Linn 3.25, total \$32.50.

Red Cedar Tel. Line, Geo. Wiegand, Mt. Auburn. Per mile \$7.20; Benton 4.50, total \$32.40.

Red Cedar Tel. Line, Otto Hutchings, Bloomfield. Per mile \$12.00; Davis 2.50, total \$30.00.

Redman Line, Chas. E. Sikir, Elberon. Per mile \$12.75; Benton 2.25, \$28.69; Tama 1.75, \$22.31; total \$51.00.

Red Oak Mutual Tel. Co., F. R. Iddings, Red Oak. Per mile \$9.75; Montgomery 322, total \$3139.50.

Red Pole Line No. 2, Alex. Gilmore, North English. Per mile \$13.60; Iowa .75, \$10.20; Keokuk .50, \$6.80; total \$17.00.

Red Star Tel. Ass'n, J. T. Cowan, Havelock. Per mile \$8.10; Pocahontas 6.67, total \$54.02.

Red Tel. Line, B. A. Saltzman, Mt. Ayr. Per mile \$10.20; Ringgold 4.50, total \$45.90.

Redwood Tel. Line, Otto Soltwedel, Muscatine. Per mile \$10.25; Muscatine 4, total \$41.00.

Reeves Private Tel. Line, W. L. Reeves, Ackworth. Warren, total assessment \$7.00.

Reeves Tel. Line, Milton Maas, Washington. Per mile \$8.75; Washington 8, total \$70.00.

Republican Suburb Line No. 10, G. W. Wiley, Douds. Van Buren, total assessment \$10.00.

Republican Tel. Line No. 102, Joe C. Brennenman, Kelona. Per mile \$9.75; Johnson 2.50, \$24.12; Washington 3, \$29.25; total \$43.37.

Rex Tel. Line, W. F. Bradshaw, St. Charles. Madison, total assessment \$20.00.

Rice Township Tel. Co., W. E. Lance, Mt. Ayr. Per mile \$8.55; Ringgold 8.50, total \$72.63.

Richardson Chapel Line, Ron Palmer, Alherton. Per mile \$10.75; Wayne 2.50, total \$27.62.

Richland Center Tel. Co., Guy W. Kidney, Glidden. Per mile \$7.66; Carroll 11.50, total \$88.09.

Richland No. 1 Tel. Co., J. W. Kratochka, Chelsea. Per mile \$8.30; Tama 10.50, total \$87.15.

Richland Tel. Line, W. L. Lobaugh, Nevada. Story, total assessment \$15.00.
 Richmond Mutual Tel. Co., Geo. A. Eglin, Kalona. Per mile \$16.25; Washington 2, total \$32.50.
 Riden Tel. Co., W. E. Riden, Clarksville. Per mile \$13.25; Butler 2, total \$26.50.
 Ridge Tel. Line, F. H. Davis, Grant. Per mile \$11.90; Montgomery 2.50, total \$29.75.
 Riley Tel. Co., W. H. Riley, Corning. Per mile \$7.70; Adams 7.50, total \$57.75.
 Rima Tel. Co., John F. Sahimann, Sumner. Per mile \$7.75; Bremer 11, total \$85.25.
 Rippey Tel. Co., J. H. Van Scoy, Rippey. Per mile \$7.45; Greene 16, total \$119.20.
 Riverside Mutual Tel. Co., H. R. Collingwood, Victor. Per mile \$8.75; Iowa 11.20, total \$98.00.
 Riverside Rural Tel. Co. of Kossuth & Emmet Counties, Alfred Hackerson, Armstrong. Per mile \$8.30; Emmet 10.50, \$87.15; Kossuth 7, \$58.10; total \$145.25.
 Riverside Rural Tel. Line, F. N. Roberts, Iowa Falls. Hardin, total assessment \$44.22.
 Riverside Tel. Co., J. W. Schrader, Tama. Per mile \$12.25; Tama 4, total \$49.00.
 Riverside Tel. Co., William R. Martin, Hedrick. Per mile \$4.20; Keokuk 7, total \$29.40.
 Riverside Tel. Co., John Daly, Harmony, Minnesota. Per mile \$10.00; Howard .25, \$2.50; Winneshiek 4, \$40.00; total \$42.50.
 Riverside Tel. Co., F. Breckenfelder, Lake View. Per mile \$7.95; Sac 7.50, total \$59.63.
 Riverside Tel. Co., Selmer Nagelstad, Inwood. Per mile \$7.15; Lyon 10, total \$71.50.
 Riverside Tel. Co., J. H. Willey, Estherville. Per mile \$8.65; Emmet 2.50, total \$21.63.
 Riverside Tel. Line, Walter Blagg, Estherville. Per mile \$8.70; Emmet 5.75, total \$50.02.
 Riverton Tel. Line No. 37, H. A. Christensen, Spencer. Per mile \$8.30; Clay 7, total \$58.10.
 River Tel. Co., Wm. Grafe, Aokley. Per mile \$7.00; Hardin 9, total \$63.00.
 Riverview Tel. Co., M. E. Johnson, Independence. Per mile \$7.45; Buchanan 6.75, total \$50.29.
 Roberts Farmers Mutual Tel. Line, H. W. Roberts, Drakesville. Per mile \$12.25; Davis 1, total \$12.25.
 Robertson Tel. Co., R. D. Johnson, Robertson. Per mile \$7.00; Hardin 13.70, total \$95.90.
 Rochester Switch Co., Wm. Creps, Atalissa. Per mile \$7.50; Cedar 4, total \$30.00.
 Rochester & Tipton Tel. Co., D. V. Kensinger, Tipton. Per mile \$6.80; Cedar 9, total \$61.20.
 Rock Branch Farmers Mutual Tel. Co., A. A. Sadler, Correctionville. Per mile \$8.10; Woodbury 6.75, total \$54.67.
 Rock Glen Tel. Co., L. Turner, Independence. Per mile \$10.45; Buchanan 3.50, total \$36.50.
 Rocky Dell Tel. Co., Ida R. Cole, Osceola. Per mile \$10.65; Clarke 3.75, total \$39.94.
 Rock Valley Tel. Co., Elmer Handorf, Marshalltown. Per mile \$8.00; Marshall 5, total \$40.00.
 Rock Valley Tel. Co., F. A. Lewis, Garwin. Per mile \$6.00; Tama 4.50, total \$27.00.
 Rock Valley Tel. Co., J. H. Cleverly, Maxwell. Per mile \$8.65; Story 3.75, total \$32.44.
 Roe Tel. Line, W. C. Roe, Castana. Per mile \$7.95; Monona 1.50, total \$11.93.
 Rolling Green Tel. Co., C. R. Sturgeon, Keota. Per mile \$8.80; Keokuk 1.50, \$13.20; Washington 3.25, \$28.60; total \$41.80.
 Roscoe Mutual Tel. Co., Walter Godous, Milton. Per mile \$7.95; Davis 6, \$47.70; Van Buren 2, \$15.90; total \$63.60.
 Roscoe Tel. Line No. 2, D. C. Cowles, Pulaaki. Per mile \$8.35; Davis 4.50, total \$37.58.
 Rose Branch & Seven Mile Tel. Line, Calvin Lindeman, Griswold. Per mile \$7.80; Cass 7, \$54.60; Montgomery 1, \$7.80; total \$62.40.

Rosebud Tel. Line, R. B. White, Cedar Falls. Per mile \$9.10; Black Hawk 6.50, total \$59.15.
 Rose Bud Tel. Line, W. A. Miller, Osceola. Per mile \$10.15; Clarke 3.60, total \$36.54.
 Rosencrans & Brady Line, R. R. Rosencrans, Rowley. Buchanan, total assessment \$5.00.
 Rose Hill Rural Tel. Co. No. 6, Julian Wymore, Rose Hill. Per mile \$8.15; Mahaska 6.50, total \$52.98.
 Rose Hill Tel. Line, E. Meride, Toledo. Per mile \$11.25; Tama 7, total \$78.75.
 Rose Tel. No. 8, Wm. Horak, Center Point. Per mile \$11.60; Linn 3.75; total \$43.50.
 Rose Valley Tel. Line, John H. Gosch, Wall Lake. Per mile \$8.96; Sac 22.50, total \$201.60.
 Rose Valley Tel. Line, Frank J. Kopecky, Cedar Rapids. Per mile \$9.35; Linn 11.25, total \$105.19.
 Rosgaard, Wm. Tel. Line, Wm. G. Rosgaard, Fairview, S. D. Sioux, total assessment \$5.75.
 Round Prairie Mutual Tel. Co., L. A. Bower, Salem. Per mile \$11.40; Henry 13.50, \$153.90; Jefferson 28.50, \$324.90; Van Buren 2, \$22.80; total \$501.60.
 Rowen Tel. Line, H. Rowen, Union. Per mile \$4.30; Hardin 4, total \$17.20.
 Rowley & Sun Prairie Tel. Line, Earl Zimpfer, Rowley. Per mile \$6.15; Buchanan 6.25, total \$32.29.
 "R" Tel. Line, Wm. Olerich, Breda. Per mile \$9.20; Carroll 4.50, \$41.40; Sac .25, \$2.30; total \$43.70.
 "R" Tel. Line No. 24, Fred Safley, Traer. Per mile \$8.00; Tama 10, total \$80.00.
 Rural A Tel. Co. or No. 10, Geo. Snakenberg, Sigourney. Per mile \$10.60; Keokuk 3, total \$31.80.
 Rural Home Tel. Co., Henry Tordoff, Alden. Per mile \$9.95; Franklin 31, \$308.45; Hamilton 4, \$39.80; Hardin 51, \$507.45; Wright 3, \$29.85; total \$895.55.
 Rural Home Tel. Line, Jesse Meyer, Iowa Falls. Per mile \$6.50; Franklin 10.75, \$69.87; Hardin 9, \$58.50; total \$128.37.
 Rural Home Tel. Line of Oskaloosa No. 56, Mrs. L. J. Stevens, Oskaloosa. Per mile \$10.65; Mahaska 3, total \$31.95.
 Rural Independent Tel. Line, B. F. Sharp, Elmore, Minn. Per mile \$8.00; Kossuth 1.75, total \$14.00.
 Rural Independent Tel. No. 24, Robert Fulton, Wilton Junction. Per mile \$7.65; Muscatine 8, total \$61.20.
 Rural Line 1, Harry Sabin, Algona. Per mile \$7.25; Kossuth 9, total \$65.25.
 Rural Line No. 2, Fred Ratcliffe, Lynnville. Per mile \$7.50; Jasper 3, total \$22.50.
 Rural Line No. 20, J. N. Lichty, Toledo. Tama, total assessment \$7.53.
 Rural Line No. 25, Elmer Lisk, Rose Hill. Per mile \$9.25; Keokuk 5, total \$46.25.
 Rural Line No. 57, Henry Pusteoska, Toledo. Per mile \$14.05; Tama .75, total \$10.63.
 Rural Line No. 97, Lena Talbot, Oskaloosa. Per mile \$15.65; Mahaska 1.50, total \$23.48.
 Rural Lines No. 1907 & 1929, A. J. Altekruze, Muscatine. Per mile \$10.00; Muscatine 3.50, total \$35.00.
 Rural Metallic Tel. Line No. 2, W. W. Barry, Grinnell. Per mile \$7.65; Jasper 3.50, \$26.77; Poweshiek 3.75, \$28.69; total \$55.48.
 Rural No. 4, Clyde A. Hanna, Lacey. Per mile \$17.20; Mahaska 1.50, total \$25.80.
 Rural Short Line, Chris Stange, Muscatine. Per mile \$10.40; Muscatine 1.25, total \$13.00.
 Rural Tel. Line No. 6, Ira L. Pearson, Hinton. Per mile \$11.10; Plymouth 12, total \$133.20.
 Rural Tel. Line No. 7, V. Rainbolt, Gilbert. Per mile \$7.90; Boone 1.25, \$9.87; Story 6.75, \$45.43; total \$55.30.
 Rural Tel. Co. No. 19, John A. Grandia, Leighton. Per mile \$9.60; Mahaska 4.50, total \$43.20.
 Rural Tel. Line No. 12, R. B. Brown, Inwood. Per mile \$10.46; Lyon 2.50, \$26.15; Sioux 2.25, \$23.54; total \$54.92.
 Rural Tel. Line No. 16, John Yunquirth, Wesley. Per mile \$8.80; Kossuth 9.50, total \$83.60.
 Rural Tel. Line No. 25, Ben Hicks, Milo. Per mile \$14.20; Warren 1.63, total \$23.14.

Rural Tel. Co. No. 31, Frank Lormor, Mt. Auburn. Per mile \$8.90; Benton 2.25, total \$20.93.

Rural Tel. Line No. 32, A. H. McMurray, Algona. Per mile \$8.00; Kossuth 11.50, total \$92.00.

Rural Tel. Line No. 40, E. C. Neunfeldt, Alden. Per mile \$9.50; Hardin 2.50, total \$24.00.

Rural Tel. Line No. 41, Albert Berre, Alden. Per mile \$8.00; Hardin 2.50, total \$20.00.

Rural Tel. Line No. 46, B. M. Thatcher, Oskaloosa. Per mile \$9.30; Mahaska 3.25, total \$30.23.

Rural Tel. Co. No. 55, J. W. Price, Beacon. Per mile \$7.60; Mahaska 5, total \$38.00.

Rural Tel. Line No. 62, Wm. C. Hamaker, Given. Mahaska, total assessment \$21.25.

Rural Tel. Line No. 74, D. Van Haaften, Leighton. Per mile \$10.30; Mahaska 3.75, total \$38.63.

Russell & Adams Tel. Line, Chester G. Shirer, Chariton. Per mile \$7.50; Lucas 5, total \$37.50.

Russell & Bethlehem Tel. Line, G. Hull, Russell. Per mile \$7.90; Lucas 5.75, \$45.43; Wayne 3.5, \$5.93; total \$51.36.

Russell Chapel Tel. Line, L. R. Shields, Ottumwa. Per mile \$5.85; Wapello 5.75, total \$33.64.

Rustler Tel. Co., O. N. Kjerland, Northwood. Per mile \$8.65; Worth 8, total \$69.20.

Ryan Lake Tel. Co., Henry Hogansen, Estherville. Per mile \$7.70; Emmet 28, total \$215.60.

St. Charles Farmers Mutual Tel. Co., G. L. Archer, St. Charles. Per mile \$4.90; Madison 6.50, total \$31.85.

St. Charles & New Virginia Tel. Line, John E. Montgomery, New Virginia. Per mile \$8.30; Madison 1.75, \$14.53; Warren 10.25, \$85.07; total \$99.60.

St. Charles & Peru Farmers Mutual Tel. Co. 1, H. A. Durand, St. Charles. Per mile \$7.15; Madison 11.75, total \$84.61.

St. Charles & Peru Rural Tel. No. 2, A. P. Dowler, St. Charles. Per mile \$6.75; Madison 5, total \$33.75.

St. Charles Short Line, Ira C. Young, St. Charles. Per mile \$11.45; Madison 1.75, total \$20.04.

St. Donatus Tel. Line, Geo. Herrig, St. Donatus. Per mile \$5.86; Jackson 11, total \$64.46.

St. Marys Eastern Tel. Line, F. P. Nicholl, Indianola. Per mile \$9.10; Warren 4.50, total \$40.95.

St. Marys & Huff Tel. Line, N. T. Nixon, St. Charles. Per mile \$9.30; Warren 7.25, total \$67.43.

St. Marys & Southwestern Tel. Line, Paul Laird, St. Charles. Per mile \$13.45; Warren 5, total \$67.25.

St. Marys & Western Tel. Line, Barney Wilgenbusch, St. Marys. Warren, total assessment \$25.00.

Salem Tel. Line, F. M. Stark, Traer. Per mile \$12.30; Tama 3.25, total \$39.98.

Salem Tel. Line, John H. Clark, Chariton. Per mile \$8.05; Lucas 8, total \$64.40.

Salina & Glendale Tel. Line, Joe Hickenbottom, Lockridge. Per mile \$9.90; Jefferson 6.50, total \$64.35.

Salina Tel. Line, T. P. Johnson, Fairfield. Per mile \$11.65; Jefferson 3, total \$34.95.

Salt Creek Tel. Line, E. A. Swatosh, Belle Plaine. Per mile \$7.40; Tama 8.50, total \$62.90.

Sand Burr Tel. Line, J. N. Bates, Vinton. Per mile \$9.80; Benton 3, total \$29.40.

Sand Cove & New Albion Tel. Co., Geo. Hammell, New Albion. Per mile \$7.60; Allamakee 14, total \$106.40.

Sand Hill Rural Tel. Co., G. E. Baker, Moscow. Per mile \$6.25; Cedar 8, \$50.00; Muscatine 1, \$6.25; total \$56.25.

Sand Ridge Tel. Line, R. T. Miller, Marshalltown. Per mile \$8.40; Marshall 6, total \$50.40.

Sardina Tel. Line, John J. Milbach, Walker. Per mile \$7.50; Buchanan 3.33, \$24.97; Linn 7.5, \$5.63; total \$30.60.

Sattre Tel. Co., Edward Lund, Decorah. Per mile \$8.15; Allamakee 2, \$16.30; Winneshiek 11, \$39.65; total \$105.95.

Sauer Tel. Co., John C. Linder, Hartley. Per mile \$8.95; O'Brien 14.50, \$116.73; Osceola 1, \$8.05; total \$124.78.

Science Hill Tel. Line, Harold Tuttle, St. Charles. Per mile \$10.50; Madison 7.5, \$7.95; Warren 5.50, \$58.30; total \$66.25.

Scotland Mutual Tel. Line No. 2, Matt Gent, South English. Per mile \$8.00; Keokuk 8, total \$64.00.

Scott & Cedar Counties Tel. Line, J. H. Stoeven, New Liberty. Per mile \$8.40; Cedar 2.33, \$19.57; Scott 1.33, \$11.17; total \$30.74.

Scott Farmers Tel. Co. No. 5, W. F. Kraft, Stanley. Per mile \$9.55; Buchanan 1.08, \$10.31; Fayette 6.50, \$62.98; total \$72.39.

Scott Farmers Tel. Line, H. W. Bird, Stanley. Per mile \$7.75; Fayette 5, total \$38.75.

Scott Tel. Line (Seventy-Six Line), W. R. Scott, Muscatine. Per mile \$8.00; Muscatine 2.50, total \$20.00.

Scott Township Tel. Co., Wm. H. Hunter, Iowa City. Per mile \$13.70; Johnson 7.12, total \$97.54.

Senne Tel. Line, Harm Harringa, Tiltonka. Per mile \$7.70; Hancock 6.75, \$51.98; Kossuth 6, \$46.20; Winnebago 3.25, \$25.03; total \$123.21.

Settlers Tel. Co., Henry Van Wondenbergh, Inwood. Per mile \$8.80; Sioux 3, total \$24.90.

Seventy-Six Mutual Tel. Co., J. E. Powell, Keota. Per mile \$9.60; Washington 14, total \$134.40.

Seventy-Six Tel. Line, C. T. McCabe, Muscatine. Per mile \$4.00; Muscatine 6, total \$24.00.

Seventy-Six Township Tel. Co. No. 1, O. E. Eichelburger, Letts. Per mile \$9.15; Muscatine 12, total \$37.80.

Sewal & Enright Tel. Line, G. E. Bettis, Sewal. Per mile \$10.00; Wayne 5, total \$50.00.

Sewal & Kniffin Tel. Co., T. J. Yeager, Sewal. Per mile \$13.90; Wayne 2.83, total \$39.34.

Sewal & Miller Tel. Line, W. A. Coombs, Sewal. Per mile \$8.70; Wayne 7.50, total \$65.25.

Sewal Northeastern Tel. Co., B. E. Hancox, Corydon. Per mile \$10.75; Wayne 5.12, total \$55.04.

Sewal & Powersville Tel. Co., Scott Whiteley, Sewal. Per mile \$9.80; Wayne 5.50, total \$53.90.

Sewal & St. John Tel. Line, John W. Jones, Seymour. Per mile \$9.15; Wayne 17.38, total \$159.03.

Sexton Tel. Line No. 1, Emmet Paetz, Algona. Per mile \$9.16; Kossuth 6, total \$54.96.

Shalla Tel. Co., Golia Miller, Kalona. Per mile \$6.80; Washington 8.68, total \$59.02.

Shambaugh & College Springs Tel. No. 2, J. R. Prest, College Springs. Per mile \$10.20; Page 8.50, total \$86.70.

Shambaugh Southwestern Tel. Co., Will Phipps, Shambaugh. Per mile \$9.15; Page 3.50, total \$32.02.

Shannon City & Southwestern Mutual Tel. Line, Fred S. Wolfe, Diagonal. Per mile \$9.45; Ringgold 9, total \$85.05.

Sharon Tel. Co., R. W. Patterson, Kalona. Per mile \$14.75; Johnson 137.25, \$2,024.44; Washington 1.50, \$22.12; total \$2,046.56.

Shelby Short Line, A. E. Pearce, Weldon. Per mile \$7.50; Clarke 2.50, total \$18.75.

Shell Rock Diagonal Rural Tel. Line, W. C. Kimball, Shell Rock. Per mile \$8.30; Butler 8, total \$66.40.

Shell Rock Tel. Line No. 82, V. H. Conner, Shell Rock. Per mile \$9.40; Butler 5.33, total \$50.10.

Shell Rock Valley Tel. Line, S. J. Sherman, Nora Springs. Per mile \$10.15; Cerro Gordo 4.50, total \$45.68.

Sheridan Central & Grinnell Tel. Line No. 33, W. E. Spire, Grinnell. Per mile \$8.10; Poweshiek 9, total \$72.90.

Sheridan Grinnell Tel. Line No. 30, John W. Lynch, Malcom. Per mile \$5.90; Poweshiek 16.50, total \$97.35.

Sheridan Independent Tel. Line, H. W. Shope, Malcom. Per mile \$9.75; Poweshiek 5, \$48.75; Tama 7, \$68.25; total \$117.00.

Sheridan & Malcom Tel. Co., E. G. Baustian, Malcom. Per mile \$7.00; Poweshiek 11, total \$77.00.

Sheridan No. 1 Tel. Co., J. R. Johnston, Cleghorn. Per mile \$12.60; Cherokee 4.50, total \$56.70.

Sheridan & Tama Tel. Co., F. R. Graham, Malcom. Per mile \$7.10; Poweshiek 2.50, \$67.45; Tama 8.50, \$60.35; total \$127.80.

Sherman Rural Tel. Line No. 17, Geo. L. Gray, Irvington. Per mile \$6.80; Kossuth 15, total \$102.00.

Sherman Tel. Co., Teunis Maassen, Maurice. Per mile \$12.95; Plymouth 2, \$25.90; Sioux 56, \$725.20; total \$751.10.

Sherod Tel. Co., John H. Lacey, Promise City. Per mile \$8.00; Wayne 10, total \$80.00.

Sherrets Line, John Sherrets, Quasqueton. Per mile \$11.50; Buchanan 1.25, total \$14.37.

Shiloh Mutual Tel. Co., John O. Kones, Grundy Center. Per mile \$8.75; Grundy 8, total \$70.00.

Short Four Tel. Co., Ardie Otterman, Toledo. Tama, total assessment \$13.00.

Short Line, Obo Haupt, Wellsburg. Per mile \$12.70; Grundy 3, total \$38.10.

Short Line No. 1 Tel. Co., E. A. Dunlap, Winthrop. Per mile \$12.65; Buchanan 2.50, total \$31.63.

Short Line Tel., H. G. Harmon, Hampton. Per mile \$6.70; Franklin 4.50, total \$30.15.

Short Line Tel. Co., John Ludwig, Remsen. Per mile \$15.00; Plymouth 4, total \$60.00.

Short Line Tel. Co., W. M. Johannsen, Sutherland. Per mile \$8.00; O'Brien 5.50, total \$44.00.

Short Line Tel. Line No. 22, J. R. Elliott, Russell. Per mile \$13.50; Lucas 2.50, total \$33.75.

Shunem Mutual Tel. Line, Otto Parter, Bloomfield. Per mile \$8.35; Davis 5.36, total \$44.76.

Slam & Braddyville Tel. Line, Guy H. Stipe, Braddyville. Per mile \$7.40; Page 12.50, total \$92.50.

Siloam Springs Tel. Line, Chas. S. Smith, Iowa Falls. Per mile \$10.60; Hardin 3, total \$31.80.

Silver Creek Farmers Tel. Co., J. J. Deeny, Waukon. Per mile \$8.90; Allamakee 8, total \$71.20.

Silver Creek Tel. Line, J. W. Liipe, Lacona. Per mile \$8.10; Lucas 5, total \$40.50.

Silver Lake & Bristol Tel. Co., A. T. Groe, Lake Mills. Per mile \$9.30; Winnebago 2, \$18.50; Worth 28.50; \$35.50; total \$376.65.

Silver Street Tel. Co., Delbert Dolson, Ellston. Per mile \$5.75; Ringgold 8, \$54.00; Union 2, \$13.50; total \$67.50.

Sinn Tel. Line, J. S. Mark, Osceola. Per mile \$7.80; Clarke 2, \$15.60; Madison 1.45, \$11.31; total \$26.91.

Sioux Valley Tel. Co., Jess A. Alton, Little Sioux. Per mile \$9.15; Harrison 2.75, total \$25.16.

Six Mile Grove Tel. Co., H. B. Griffin, Traer. Per mile \$9.20; Tama 13.25, total \$121.90.

Six Mile Tel. Line, J. F. Hook, Oskaloosa. Per mile \$4.60; Mahaska 5.50, total \$25.30.

Slater Private Line, G. W. Slater, Denison. Crawford, total assessment \$8.45.

Slide Rock Line, W. E. Tallman, Anamosa. Per mile \$8.75; Jones 5.75, total \$50.31.

Slosson Rone Tel. Co., Carl T. Rone, Northwood. Worth, total assessment \$13.75.

Smith, D. L. Private Line No. 44, D. L. Smith, Olin. Jones, total assessment \$3.00.

Smoky Hollow Tel. Co., A. S. Nettleton, Montpelier. Per mile \$8.50; Muscatine 6.25, total \$44.63.

Smyrna & Derby Tel. Co., W. P. Wolverton, Derby. Per mile \$7.45; Clarke \$6.25; \$46.50; Lucas 6.75, \$50.29; total \$96.85.

Smyrna & Weldon Tel. Co., T. B. Jamison, Weldon. Per mile \$9.05; Clarke 8, total \$72.40.

Snake Hollow Tel. Line, J. P. Miller, Kalona. Per mile \$9.00; Washington 6, total \$54.00.

Solon Northwestern Tel. Line, Mille Jankin, Solon. Per mile \$8.85; Johnson 7, total \$61.95.

Solon & Sandy Hook Tel. Co., F. A. Steinbrech, Solon. Per mile \$8.80; Johnson 5.50, total \$32.50.

Sonora Tel. Co. No. 18, Edgar J. Harris, Grinnell. Per mile \$8.60; Poweshiek 7.10, total \$61.06.

Souder Tel. Line, H. A. Souder, Clio. Per mile \$9.60; Wayne 1.25, total \$12.00.

South Avery Tel. Line, Ira M. Fisher, Albion. Per mile \$6.05; Monroe 6.75, total \$40.84.

South Bend Tel. Co., Emil Ewoldt, Sutherland. Per mile \$8.50; O'Brien 9.50, total \$80.75.

South Breda Tel. Line, Geo. Grinsman, Arcadia. Per mile \$8.43; Carroll 8, total \$67.44.

South Cairo Tel. Line, J. B. Thompson, Jewell. Per mile \$10.60; Hamilton 5, total \$53.00.

South Carrollton Tel. Line, John Annear, Dedham. Per mile \$4.30; Carroll 10, total \$43.00.

South Center Street Tel. Co., Wm. F. Stalzer, Marshalltown. Per mile \$7.10; Marshall 3, total \$21.30.

South Chequest Tel. Line, W. L. Carruthers, Keosauqua. Per mile \$8.75; Van Buren 5, total \$43.75.

South Chester & Grinnell Tel. Line No. 20, Walter Hink, Grinnell. Per mile \$6.85; Poweshiek 11, total \$75.35.

South Clark Mutual Tel. Co., Geo. Hansen, Dysart. Per mile \$10.00; Tama 7.75, total \$77.50.

South Cotton Tel. Co., Wm. Owen, Columbus Junction. Per mile \$10.10; Louisa 5.25, total \$53.02.

South Cresco Tel. Co., F. L. Miller, Algona. Per mile \$8.40; Kossuth 24.50, total \$205.80.

South Division North Coon Mutual Tel. Co., C. Jurgens, Glidden. Per mile \$8.25; Carroll 10, total \$82.50.

South Douglas Tel. Line, W. B. Barker, Corning. Per mile \$8.85; Adams 8.50, total \$58.23.

Southeastern Tel. Co., C. A. Monroe, West Liberty. Per mile \$8.10; Muscatine 5, total \$40.50.

Southeastern Tel. Line No. 3, J. M. Cyka, Pocahontas. Per mile \$14.00; Pocahontas 7.50, total \$105.00.

Southeast Lincoln Tel. Co., Clyde Stewart, Indianola. Per mile \$8.60; Warren 3.50, total \$30.10.

South East Tel. Co. No. 2, E. E. Dubbert, Laurens. Per mile \$9.90; Pocahontas 5, total \$49.50.

South East Tel. Co. No. 19, Chas. Coffman, Laurens. Per mile \$10.00; Pocahontas 6.50, total \$65.00.

South English Mutual Tel. Line No. 11, Frank Miller, South English. Per mile \$8.15; Keokuk 5.50, total \$28.53.

South English Mutual Tel. Line No. 20, A. J. Fitzsimmons, South English. Per mile \$28.80; Keokuk 1.75, total \$50.40.

South English Tel. Line No. 1, Harley F. Blaylock, South English. Per mile \$10.55; Keokuk 7, total \$73.85.

Southern Mutual Farmers Tel. Line, A. E. Finley, Bloomfield. Per mile \$8.70; Davis 9.75, total \$84.83.

South Fork Line, Paul Steloff, Alden. Per mile \$8.30; Hardin 5.50, total \$45.65.

South Fork Tel. Co. No. 9, P. S. Green, Promise City. Per mile \$8.00; Wayne 5.50, total \$44.00.

South Franklin Tel. Line, John Behrends, Wlota. Per mile \$6.15; Cass 10, total \$61.50.

South Garfield Tel. Co., F. L. Jackson, Yetter. Per mile \$11.75; Calhoun 9.65, \$113.39; Sac 35, \$4.11; total \$117.50.

South Graham Tel. Co., Edw. J. Murphy, Iowa City. Per mile \$8.65; Johnson 9, total \$77.85.

South Harmony Tel. Line, Wm. G. Weber, Dorchester. Per mile \$8.95; Allamakee 9, total \$80.55.

South Hickory Grove Central Tel. Line No. 2, O. P. Walker, Newburg. Per mile \$7.15; Jasper 7.50, total \$53.63.

South Jasper Mutual Tel. Line, Orris B. Salisbury, Glidden. Per mile \$7.90; Carroll 14, total \$110.60.

South Lebanon Tel. Co., S. J. Beeler, Milton. Per mile \$9.30; Van Buren 4.50, total \$41.85.

South Lincoln Tel. Line, Paul E. Milnes, Chariton. Per mile \$11.40; Lucas 5, total \$57.00.

South Madison Farmers Tel. Co., P. E. Gavie, Decorah. Per mile \$8.80; Winneshiek 18.25, total \$160.60.

South Nichols Tel. Co., James D. Elder, Nichols. Per mile \$8.90; Muscatine 8, total \$71.20.

South Orleans Farmers Tel. Co., Eben Teesthorpe, Ridgeway. Per mile \$8.60; Howard 4, \$34.40; Winneshiek 19, \$163.40; total \$197.80.

South Patterson & St. Charles Tel. Co., C. W. Daggert, St. Charles. Per mile \$8.90; Madison 6.50, total \$57.85.

South Pine Tel. Co., Mrs. Pearl Glenny, Union. Per mile \$9.75; Hardin 2.75, total \$26.81.

South Pleasant Run Tel. Co., J. A. Moffet, Toledo. Per mile \$12.00; Tama 2, total \$24.00.

South Pleasant Tel. Line, J. A. Balcom, Eldora. Per mile \$10.50; Hardin 5, total \$52.50.

South Prairie Mutual Tel. Co., W. J. Barclay, West Liberty. Per mile \$12.80; Johnson 3.50, \$44.80; Muscatine 22, \$281.60; total \$326.40.

South River Mutual Tel. Co., T. E. Burgess, Murray. Per mile \$7.65; Clarke 12.50, total \$95.63.

South River Tel. Co., V. W. Ruble, Indianola. Per mile \$7.65; Warren 3.75, total \$28.69.

South Rural No. 87 Line, August Vandt, Whittimore. Per mile \$10.90; Kossuth 3.33, total \$36.30.

South Rural Tel. Line, F. E. Stollenberg, Mason City. Per mile \$9.00; Cerro Gordo 7, total \$63.00.

South Side Farmers Mutual Tel. Co., C. F. Kolp, Paulina. Per mile \$8.25; Cherokee 4, \$33.00; O'Brien 6, \$49.50; total \$82.50.

South Side Tel. Line, Sam Skovgaard, Miller. Per mile \$9.00; Hancock 2, total \$18.00.

South Side Tel. Line, Geo. V. McBride, Marion. Linn, total assessment \$20.60.

South Sixth Street Tel. Line, L. H. Patterson, Marshalltown. Per mile \$14.95; Marshall 1.50, total \$22.43.

South Stanhope Tel. Line, Archie Peterson, Stanhope. Per mile \$9.80; Boone 6.25, \$61.25; Hamilton 8.75, \$85.75; total \$147.00.

South Summit Tel. Line, Leslie Schwenke, Adair. Per mile \$5.75; Adair 8, total \$46.00.

South Tel. Line, R. T. Dotson, Wapello. Per mile \$10.90; Louisa 3, total \$32.70.

South Valley Tel. Line, Edd Livingston, Glidden. Per mile \$6.45; Carroll 10.75, total \$69.32.

South Ventura Tel. Line, Lawrence L. Bless, Ventura. Per mile \$9.30; Cerro Gordo 19.50, \$181.35; Hancock 1, \$9.30; total \$190.65.

South View Tel. Line No. 2, Herman Tegtmeyer, Tripoli. Per mile \$7.75; Bremer 7.50, total \$58.12.

South Viking Tel. Co., M. H. Amus, Rake. Per mile \$10.50; Winnebago 6, total \$63.00.

South West Clarke Mutual Tel. Co., Frank Havran, Dysart. Per mile \$7.25; Tama 6.75, total \$48.94.

Southwestern Tel. Co., H. H. Brown, Maquoketa. Per mile \$9.75; Jackson 5.50, total \$53.63.

Southwestern Tel. Co., W. O. Slevers, Newell. Per mile \$7.40; Buena Vista 22, total \$162.80.

Southwestern Tel. Co., L. H. Ryan, Bloomfield. Per mile \$10.65; Davis 21.62, total \$230.25.

Southwestern Tel. Co., Dwight Freil, Pleasantville. Per mile \$9.00; Marion 2.50, total \$22.50.

Southwestern Tel. Line, Joseph A. Gullickson, Northwood. Per mile \$7.95; Worth 12.25, total \$97.39.

Southwestern Mutual Tel. Co., Alex McWilliams, Guernsey. Per mile \$8.85; Poweshiek 7, total \$61.95.

Southwestern Tel. Co., J. W. Borton, Woodburn. Per mile \$12.00; Clarke 3.50, total \$42.00.

Southwestern Tel. Co. No. 1, J. D. Wade, Laurens. Per mile \$9.85; Pocahontas 11, total \$108.35.

Southwestern Tel. Line, Guy Howard, Chariton. Per mile \$8.00; Lucas 6.75, total \$54.00.

Southwestern Tel. Line, Earl S. Bair, South English. Per mile \$13.30; Keokuk 3, total \$39.90.

Southwestern Tel. Co., W. D. Bloethe, Victor. Per mile \$8.55; Iowa 7.5, \$64.1; Poweshiek 7.75, \$66.26; total \$72.67.

Southwest Miller Tel. Line, Clyde Shain, Union. Per mile \$8.30; Hardin 5.75, \$47.73; Marshall 7.5, \$6.22; total \$53.95.

South West Malcom Tel. Co. Line 67, J. L. Carpenter, Malcom. Per mile \$11.70; Poweshiek 7, total \$81.90.

South West Mutual Tel. (300 Line), Dale W. Kremer, Wapello. Per mile \$7.70; Louisa 3.25, total \$25.02.

Southwest Mutual Tel. Co., Arthur Lindgren, Marathon. Per mile \$9.90; Buena Vista 7.75, total \$76.73.

Southwest No. 2 Tel. Co., William Guthrie, Laurens. Per mile \$8.00; Buena Vista 5.50, \$4.00; Pocahontas 9.50, \$76.00; total \$80.00.

Southwest Putnam Farmers Mutual Tel. Co., Albert J. Hahn, Aurora. Per mile \$9.80; Buchanan 1.51, \$14.70; Fayette 5.25, \$51.45; total \$66.15.

South West Short Line, Oscar Pramm, Rowley. Per mile \$7.05; Buchanan 4.75, total \$33.49.

South West Tel. Line, M. Y. Y. Graham, Barnes City. Per mile \$7.60; Mahaska 5, total \$38.00.

South Whittimore Tel. Co., F. J. Balgeman, West Bend. Per mile \$11.80; Kossuth 6.25, total \$73.75.

South Woden Tel. Co., T. J. Ormsby, Britt. Per mile \$10.35; Hancock 10.50, total \$108.67.

Spencer Tel. Line, Dan Clarke, Bevington. Per mile \$11.00; Warren 2, total \$22.00.

Spirit Lake Rural Tel. Line, H. J. Dreezen, Spirit Lake. Per mile \$8.70; Dickinson 18, total \$156.60.

Spirit Lake & Superior Rural Tel. Line, Fred M. Smith, Spirit Lake. Per mile \$9.00; Dickinson 14, total \$126.00.

Spring Branch Tel. Co., Wm. Merkel, Story City. Per mile \$13.30; Story 3.75, total \$49.87.

Spring Brooks Tel. Co., W. F. Tigges, Peterson. Per mile \$8.40; Buena Vista 8.50, \$71.40; Cherokee 13, \$109.20; Clay 2, \$16.80; total \$197.40.

Spring Cedar Mutual Tel. Co., A. D. Castor, Larrabee. Per mile \$7.35; Cherokee 24.50, total \$189.07.

Spring Creek Farmers Mutual Tel. Lines Nos. 7, 8 & 10, C. E. Allard, Gladbrook. Per mile \$12.15; Marshall 4.50, \$54.68; Tama 10.50, \$127.58; total \$182.26.

Springdale & Rochester Tel. Lines, Fred Clemmons, West Liberty. Per mile \$10.00; Cedar 10.50, total \$105.00.

Springdale Tel. Line, Fred Rothe, Cumberland. Per mile \$8.30; Cass 6.95, \$57.69; Montgomery 1.50, \$12.45; total \$70.14.

Springdale Tel. Line, H. D. Spencer, Marshalltown. Per mile \$4.80; Marshall 1.50, total \$21.60.

Springfield Rural Tel. Co., S. F. Blome, Elmore, Minn. Per mile \$7.50; Kossuth 16, total \$120.00.

Spring Grove Co-operative Tel. Ass'n, Harold J. Debs, Farmersburg. Per mile \$8.60; Clayton 5.25, total \$45.15.

Spring Hill Tel. Co., Albert Kent, Lucas. Per mile \$7.80; Lucas 8, total \$62.40.

Spring Hill Tel. Co., Henry Willemsen, Kliduff. Per mile \$8.15; Jasper 6, total \$48.90.

Spring Valley Tel. Line, F. L. Fromm, Garwin. Per mile \$9.50; Tama 4, total \$38.00.

Spring Valley Tel. Line, J. W. Molloy, Marshalltown. Per mile \$8.35; Marshall 6, total \$50.10.

Spring Valley Tel. Line, J. E. Haehlen, Marion. Per mile \$7.20; Linn 8, total \$57.60.

Springville Short Line, James A. Reed, Springville. Linn, total assessment \$10.00.

Square Deal Tel. Line No. 14, Claude Cavender, New Market. Per mile \$9.55; Taylor 9, total \$85.95.

Square Deal Tel. Co. No. 24, J. A. Bawn, Parkersburg. Per mile \$8.30; Butler 2.50, \$20.75; Grundy 5, \$41.50; total \$62.25.

Square Deal Tel. Co. No. 40, J. A. Bawn, Parkersburg. Per mile \$7.55; Butler 4, \$30.20; Grundy 3, \$22.65; total \$52.85.

Stanhope Lake Center Tel. Co., E. J. Fardal, Stanhope. Per mile \$10.15; Hamilton 26, total \$263.90.

Stanley Tel. Line No. 1 & 2, Roy M. Zabriskie, Stanley. Per mile \$10.00; Buchanan 4.50, total \$45.00.

Star Line Tel. Co., Carl R. McClelland, Osceola. Per mile \$7.90; Clarke 11, \$86.90; Warren 3, \$23.70; total \$110.60.

Star Line Tel. Co., Geo. F. Wach, Toledo. Per mile \$8.10; Tama 11.75, total \$95.18.

Star Mutual Tel. Co., S. C. Augspinger, Pulaski. Per mile \$9.20; Davis 4.25, total \$39.10.

Star Rural Tel. Co. No. 1, Elmer Sheriden, Richland. Per mile \$9.50; Keokuk 3, total \$28.50.

Star Tel. Co., A. L. Benbow, Clear Lake. Per mile \$10.10; Cerro Gordo 27, total \$272.70.

Star Tel. Co., Will Clark, Tama. Per mile \$9.40; Tama 12.50, total \$117.50.

Star Tel. Co., J. C. Henniss, Shell Rock. Per mile \$7.95; Butler 15, total \$119.25.

Star Tel. Co., Jona Erli, Rome. Per mile \$10.30; Henry 5, \$51.50; Jefferson 1, \$19.30; total \$61.80.

Star Tel. Co., Ed Pieper, Garwin. Per mile \$12.35; Tama 2.25, total \$30.04.

Star Tel. Line, G. H. Lade, Garner. Per mile \$13.20; Hancock 4.75, total \$62.70.

Star Tel. Line, J. H. Van Camp, Muscatine. Per mile \$8.80; Muscatine 5.50, total \$48.40.

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| Star Tel. Line, Harold Schuler, Griswold. Per mile \$11.20; Cass 2.30, total \$25.76; Montgomery 2.0, \$2.25; total \$28.00. | Summit Tel. Line No. 70, Karl Fernald, Winthrop. Per mile \$8.15; Buchanan 7, total \$57.05. |
| Star Tel. Line, B. G. Schettler, Breda. Per mile \$10.15; Carroll 6, total \$60.90. | Sunbury No. 13 Tel. Line, John Klahn, Wilton Junction. Per mile \$10.70; Cedar 5.25, total \$56.17. |
| Star Tel. Line, Chas. T. Cummins, Winterset. Per mile \$8.12; Madison 4, total \$32.48. | Sunny Side Tel. Ass'n, L. V. Smith, Cumberland. Per mile \$9.00; Cass 5.50, total \$49.50. |
| Star Tel. Line No. 1, Roy D. Nordyke, Richland. Per mile \$11.65; Keokuk 3, total \$34.95. | Sunny Side Tel. Line, E. J. Syverud, Inwood. Per mile \$8.60; Lyon 4.50, total \$38.70. |
| State Center & Rhodes Tel. Line, F. R. Preston, State Center. Per mile \$9.50; Marshall 8, total \$76.00. | Sunny Side Tel. Line, P. J. Cunningham, North English. Per mile \$8.75; Iowa 5.25, total \$45.94. |
| State Line Mutual Tel. Co., H. B. Deters, Elitzen, Minn. Per mile \$9.10; Allamakee 6.50, total \$59.15. | Sunset Tel. Line, A. E. Urfer, Brooklyn. Per mile \$8.75; Poweshiek 5, total \$43.75. |
| State Line Tel. Co., Edward K. Traaen, Spring Grove, Minn. Per mile \$8.45; Winneshiek 4.25; total \$35.91. | Surprise Valley Mutual Tel. Line, W. V. Durst, Wellman. Per mile \$9.10; Washington 10, total \$91.00. |
| State Line Tel. Co., R. F. Sternberg, Estherville. Per mile \$6.35; Emmet 10, total \$63.50. | Sutherland & Calumet Tel. Co., Chas. L. Nott, Sutherland. Per mile \$8.15; O'Brien 7.25, total \$59.08. |
| State Line Tel. Co., B. A. Florea, Blockton. Per mile \$11.00; Ringgold 2.25, \$24.75; Taylor 2.75, \$30.25; total \$55.00. | Sutherland & Spring Township Tel. Co., L. G. Flinders, Sutherland. Per mile \$7.60; Cherokee 4.75, \$36.10; O'Brien 4.75, \$36.10; total \$72.20. |
| State Line Tel. Line, Bruce Cavitt, Mt. Sterling. Per mile \$10.85; Van Buren 7.50, total \$81.38. | Swamp Angel Mutual Tel. Co., J. W. Shelton, Bloomfield. Per mile \$6.85; Davis 9.50, total \$65.07. |
| State Road Independent Tel. Line, W. H. Henry, Victor. Per mile \$9.70; Iowa 4, total \$38.80. | Swan Lake Tel. Line, H. Hall, Maple Hill. Per mile \$7.50; Emmet 36, total \$270.00. |
| State Road Tel. Co., Isaac Nelson, Corydon. Per mile \$14.15; Wayne 5.25, total \$74.29. | Swan Lake Tel. Line, J. T. Summerson, Dawson. Per mile \$9.00; Dallas 7, total \$63.00. |
| State Road Tel. Co. No. 11, Harry C. Vogt, Grinnell. Per mile \$5.25; Poweshiek 4, total \$21.00. | Swea City & Seneca Tel. Line, M. J. Kennedy, Armstrong. Per mile \$7.90; Kossuth 13.25, total \$104.68. |
| State Road Tel. Line, Peter J. Goffney, Winthrop. Per mile \$8.70; Buchanan 7, total \$60.90. | Swea Tel. Line No. 7, H. O. Iverson, Swea City. Per mile \$8.25; Kossuth 10, total \$82.50. |
| Steady Run Mutual Tel. Line, L. F. Richardson, Hedrick. Per mile \$9.85; Keokuk 18.50, total \$182.23. | Swea Township Tel. Co., O. L. Thoreson, Swea City. Per mile \$8.80; Kossuth 22, total \$193.60. |
| Steuben Farmers Mutual Tel. Line, W. G. Rudd, Bloomfield. Per mile \$8.70; Davis 9, total \$78.30. | Swedish American Tel. Line, Fay Galbraith, Albert City. Per mile \$9.90; Buena Vista 10.25, \$101.48; Pocahontas 1.87, \$38.31; total \$139.79. |
| Stoddard, Bertel M. Private Tel. Co., Bertel M. Stoddard, Sloan. Per mile \$7.10; Woodbury 6, total \$42.60. | Swedish Stub Line, C. D. Wenell, Laurens. Per mile \$14.50; Buena Vista 4.25, \$61.63; Pocahontas 2.63, \$38.14; total \$99.77. |
| Stony Hill Tel. Co., L. D. Hitch, Elgin. Per mile \$9.95; Fayette 3.75, total \$37.31. | Sheets Mutual Tel. Co., W. N. Van Tuyl, Webster. Per mile \$7.80; Keokuk 7.50, total \$58.50. |
| Stony Point Tel. Co., Clarence McNeer, St. Marys. Per mile \$9.15; Warren 7, total \$64.05. | Tama & Potter Tel. Co., James Ballickek, Tama. Per mile \$8.15; Tama 10.50, total \$85.58. |
| Storm Creek Tel. Line, John A. Baumhover, Carroll. Per mile \$10.85; Carroll 14, total \$151.90. | Tate Ridge Tel. Co., C. H. Van Cleave, Albia. Per mile \$7.00; Monroe 7, total \$49.00. |
| Straight Line (West End), W. B. Goulding, Luzerne. Per mile \$8.35; Benton 3.85, total \$32.15. | Taylor Tel. Line, Elmer Honersten, Leland. Per mile \$6.80; Winnebago 5, total \$34.00. |
| Strand Mutual Tel. Line, John Nelson, Cargon. Per mile \$8.15; Adams 9.50, total \$77.43. | Te Bockhorst Farm Mutual Tel., Henry Te Bockhorst, Washington. Per mile \$11.35; Washington 5, total \$56.75. |
| Stringtown Mutual Tel. Co., R. D. McRae, Pleasantville. Per mile \$8.00; Marion 5, total \$40.00. | Teedy Grove Tel. Co., Leon Walker, Miles. Per mile \$8.47; Clinton .25, \$2.12; Jackson 8.75, \$74.11; total \$76.23. |
| Stringtown Tel. Line, G. G. Hole, Peru. Per mile \$13.30; Madison 1.50, total \$19.95. | Telegraph Road Tel. Line, Gus Levetzow, Davenport. Per mile \$18.00; Scott 2, total \$36.00. |
| Stringtown Tel. Co., A. H. Rogers, Lenox. Per mile \$8.00; Adams 8, \$64.00; Taylor 10, \$8.00; total \$72.00. | Telephone Line No. 6, John Weberg, Inwood. Per mile \$7.85; Lyon 4.50, total \$35.33. |
| Stroble, Enoch Private Line, E. Stroble, Bevington. Ringgold, total assessment \$6.00. | Telephone Line No. 11, J. L. Lidtka, Malcom. Per mile \$16.25; Poweshiek 1.50, total \$24.37. |
| Stuart & Linden Tel. Co., Lloyd M. Godwin, Redfield. Per mile \$7.40; Guthrie 7.25, total \$53.65. | Telephone Line K. No. 11, Russell Ditsworth, Swea City. Per mile \$7.70; Kossuth 6.50, total \$50.65. |
| Successful Tel. Line, James Butler, Whittemore. Per mile \$8.65; Kossuth 7.50, total \$64.87. | Telephone Line No. 14, Leo C. Bernhard, Bancroft. Per mile \$8.55; Kossuth 3.50, total \$29.93. |
| Success Tel. Line, J. J. Caslavka, Traer. Per mile \$11.25; Tama 11.25, total \$126.56. | Telephone Line No. 16, Chas. E. Lisk, Rose Hill. Per mile \$7.95; Mahaska 6.50, total \$51.68. |
| Sugar Creek Tel. Co., Henry T. Koger, Grinnell. Per mile \$6.90; Jasper 11.25, total \$77.63. | Telephone Line No. 16, C. S. Helder, Inwood. Per mile \$7.90; Lyon 9, total \$71.10. |
| Sugar Creek Tel. Co., Carl Winteroud, Garwin. Per mile \$7.60; Tama 7.50, total \$57.00. | Telephone Line No. 18, Mike Loss, Algona. Per mile \$11.60; Kossuth 1.75, total \$20.30. |
| Sugar Creek Tel. Line, C. W. Kiser, Wilton Junction. Per mile \$4.20; Cedar 8.25, total \$34.65. | Telephone Line No. 18, C. B. Rowland, Rose Hill. Mahaska, total assessment \$21.60. |
| Sugar Grove Tel. Line, M. D. Clark, Mt. Vernon. Per mile \$8.50; Linn 6.50, total \$55.25. | Telephone Line No. 22, Ray A. Cassens, Sigourney. Per mile \$7.40; Keokuk 12, total \$88.80. |
| Summers Tel. Line, Frank Dolezal, Marshalltown. Per mile \$7.10; Marshall 2, total \$14.20. | Telephone Line No. 28, Geo. Senholz, Griswold. Per mile \$13.50; Cass 1.50, total \$20.25. |
| Summer Township Tel. Co., L. J. Webb, Independence. Per mile \$9.10; Buchanan 4.25, total \$38.67. | Telephone Line No. 35, J. O. Horne, Mt. Ayr. Per mile \$12.00; Ringgold 3.37, total \$40.44. |
| Summit Hill Tel. Co., Will L. Rowland, Iowa City. Per mile \$14.80; Johnson 14, total \$200.20. | |

Telephone Line No. 38, C. J. Brightwell, Alden. Per mile \$8.35; Hardin 7, total \$58.45.

Telephone Line No. 72, Le Ireland, Anamosa. Per mile \$5.70; Jones 10, total \$57.00.

Telephone Line No. 84, Archie V. Wood, Hale. Per mile \$8.70; Jones 8.50, total \$73.95.

Telephone Line No. 88, T. A. Rice, LaPorte City. Per mile \$12.25; Black Hawk 1.75, \$21.96; Buchanan 3, \$37.65; total \$59.61.

Telephone Line No. 96, J. J. Ingwerson, Rome. Per mile \$8.00; Henry 6, total \$48.00.

Telephone Line No. 97, John T. Morrison, Malcom. Per mile \$11.50; Poweshiek 7.25, total \$83.38.

Telephone Line No. 99, C. D. Engeldow, Mt. Auburn. Per mile \$10.00; Benton 5.0, total \$50.00.

Telephone Line No. 211, R. S. Boggess, Fremont. Per mile \$9.86; Mahaska 4.50, total \$44.37.

Telephone Line No. 3599, John Schnabel, Hampton. Per mile \$7.00; Franklin 5, total \$35.00.

Ten Hundred Tel. Line, Chas. Tressler, Story City. Per mile \$9.70; Story 4, total \$38.80.

Terrapin Ridge Tel. Co. No. 8, W. M. Gnade, Spragueville. Per mile \$8.00; Jackson 7, total \$56.00.

Territory Tel. Line, Henry Schmidt, Atalissa. Per mile \$8.90; Muscatine 6, total \$53.40.

3500 Tel. Line, Henry Kerber, Sigourney. Per mile \$8.70; Keokuk 5.75, total \$50.02.

Thompson & Cross Tel. Line, E. T. Cross, Corydon. Per mile \$9.00; Wayne 2, total \$18.00.

Thornburg & Gibson Tel. Co., W. E. McCracken, Thornburg. Per mile \$9.75; Keokuk 8, total \$78.00.

Thornburg & Springdale Mutual Tel. Co., James E. White, Thornburg. Per mile \$8.90; Keokuk 6.50, total \$57.85.

Thornburg & Tilton Tel. Co., L. C. Strasser, Thornburg. Per mile \$6.54; Keokuk 11, total \$71.94.

Thornstown Independent Tel. Co., Ed Crane, Pleasantville. Per mile \$10.40; Marion 7.50, total \$78.00.

Thoroughbred Stock Tel. Line, J. H. Hendrickson, Marcus. Per mile \$8.95; Cherokee 1.50, total \$13.43.

Three Line Tel. Line, E. D. McNary, Orient. Per mile \$9.00; Adair 5, \$45.00; Madison 15, \$135.00; total \$180.00.

Three Mile Tel. Co., J. T. McNay, Humeston. Per mile \$13.10; Lucas 1.50, \$19.65; Wayne .25, \$3.28; total \$22.93.

Three Wing Tel. Co., Kenneth La Faure, Russell. Per mile \$5.00; Lucas 8, total \$40.00.

Threlkeld Tel. Line, J. A. Hutchinson, Chariton. Per mile \$24.00; Lucas 1.50, total \$36.00.

Ticonic-Grant Center Tel. Line No. 400, W. A. Blakely, Grant Center. Per mile \$9.20; Monona 5, total \$46.00.

Ticonic to Rodney Tel. Line 500, Beatrice Barber, Ticonic. Per mile \$9.25; Monona 3.50, total \$32.38.

Ticonic to Smithland Line No. 600, Mrs. May Richardson, Ticonic. Per mile \$9.85; Monona 5, total \$49.25.

Ticonic Tel. Co., Beatrice Barber, Ticonic. Monona, total assessment \$26.60.

Tidd Tel. Line, C. W. Penrose, Rowley. Per mile \$9.00; Buchanan 6, total \$54.00.

Tilden Rural Tel. Co., L. M. Miller, Marcus. Per mile \$8.10; Cherokee 15.05, total \$121.90.

Tilton Mutual Tel. Co., J. M. Jennings, Tilton. Per mile \$11.55; Poweshiek 3, total \$34.65.

Timber Creek Tel. Line, E. W. Bohen, Marshalltown. Per mile \$7.90; Marshall 6, total \$47.40.

Timson Tel. Line, J. E. Harris, Quasqueton. Per mile \$12.30; Buchanan 1.50, total \$18.45.

Tingley & Elliston Tel. Line, T. R. White, Tingley. Per mile \$7.90; Ringgold 5.50, total \$43.45.

Tingley Line No. 1, A. Albert Allen, Tingley. Per mile \$9.10; Ringgold 6.15, total \$55.97.

Tingley & Melrose Tel. Line, C. G. Borrsch, Shannon City. Per mile \$10.00; Ringgold 4.50, \$45.00; Union 2.50, \$25.00; total \$70.00.

Tingley & Mt. Ayr Mutual Tel. Line, L. O. Imus, Mt. Ayr. Per mile \$9.45; Ringgold 12, total \$113.40.

Tingley & Northeastern Tel. Co., W. M. Eckerman, Tingley. Per mile \$9.45; Ringgold 6.25, total \$59.06.

Tingley & Shannon City Mutual Tel. Co., J. D. Stevenson, Shannon City. Per mile \$9.35; Ringgold 6.75, total \$63.11.

Tingley Southern Tel. Line, H. R. Johnston, Tingley. Per mile \$10.00; Ringgold 5, total \$50.00.

Tingley South Western No. 9, W. E. Price, Mt. Ayr. Per mile \$8.20; Ringgold 7.25, total \$59.45.

Tingley Southwestern Line No. 18, H. J. Morrison, Tingley. Per mile \$8.80; Ringgold 4.75, total \$41.80.

"T" Line No. 50, G. A. White, Elberon. Per mile \$8.15; Benton 3, \$24.45; Tama 2.50, \$20.38; total \$44.83.

Township Line Tel. Line, Albert Allen, Winthrop. Per mile \$8.65; Buchanan 7.50, total \$64.88.

Township Line Tel. Co., Steve M. Hoff, Wall Lake. Per mile \$10.10; Sac 9.50, total \$95.95.

Township Tel. Line, G. L. Wetherell, North English. Per mile \$8.90; Iowa 5.50, total \$48.95.

Tracy Tel. Co., M. Miller, Tracy. Per mile \$14.05; Marion 10, total \$140.50.

Traer & Dinsdale Tel. Co., L. B. Staveley, Traer. Per mile \$6.50; Tama 16, total \$104.00.

Travis Tel. Line, Irma Travis, Peru. Madison, total assessment \$11.50.

Troy Mills Switchboard Ass'n, J. E. Pugh, Troy Mills. Per mile \$8.65; Buchanan 22, \$190.30; Linn 60, \$519.00; total \$709.30.

Trumbo Grove Tel. Co., Wm. Kallenbach, Tripoli. Per mile \$6.50; Bremer 18, total \$117.00.

Truro-Oak Run Tel. Line, M. C. Mease, Truro. Per mile \$9.80; Madison 2.25, total \$20.02.

Truro Short Line Tel. Co., J. W. Howe, Truro. Per mile \$10.25; Madison 4, total \$41.00.

Truro Tel. Line No. 28, A. H. Benner, Truro. Per mile \$8.63; Clarke 4.75, \$40.99; Madison 3.88, \$38.48; total \$79.47.

Turkey Creek Mutual Tel. Co., Frank Krall, Iowa City. Per mile \$8.60; Johnson 7, total \$60.20.

Turkey Valley Tel. Co., George Denne, Anita. Per mile \$9.90; Cass 2.50, total \$220.50.

Tusculum Rural Tel. Co., E. F. Strube, Spirit Lake. Per mile \$9.70; Dickinson 7, total \$67.90.

Twenty-One Line Tel. Co., Roy S. Horris, Sigourney. Per mile \$8.00; Keokuk 8.75, total \$70.00.

Twenty-One Tel. Line, Kate McCorkle, Algona. Per mile \$9.00; Kossuth 2.75, total \$24.75.

Twenty-Three Hundred Line, Richard Jacobs, Sigourney. Per mile \$5.60; Keokuk 9.75, total \$54.20.

"U" Farmers Tel. Line or Line No. 22, Will W. Ross, Wellsburg. Per mile \$8.00; Grundy 8, \$48.00; Hardin 2, \$16.00; total \$64.00.

Ulver & Breda Tel. Line, Walter Mohr, Breda. Per mile \$12.00; Carroll 1, \$12.00; Sac 6.50, \$78.00; total \$90.00.

Union Central Tel. Line, John W. Brahm, Cumberland. Per mile \$9.40; Cass 6.50, total \$61.10.

Union Chapel Tel. Line, August Leffler, Blakesburg. Per mile \$10.40; Wapello 6.75, total \$59.80.

Union City Farmers Tel. Co., Albert Moody, Kent. Per mile \$9.20; Union 8.50, total \$78.20.

Union & Clarke Counties Tel. Co., F. N. Bill, Thayer. Per mile \$7.75; Clarke 1, \$7.75; Union 18.50, \$143.37; total \$151.12.

Union Grove Tel. Line, D. M. Wilson, Gladbrook. Per mile \$7.25; Marshall 1.25, \$9.06; Tama 6.75, \$48.94; total \$58.90.

Union Line, B. H. Mandlin, Aurora. Per mile \$12.60; Buchanan 1.75, total \$22.05.

Union Mills & New Sharon Mutual Tel. Line No. 25, Seth Canine, New Sharon. Per mile \$9.85; Mahaska 40, total \$394.00.

Union Mutual Tel. Co., James W. Ellis, Oile. Per mile \$9.00; Keokuk 4.50, total \$40.50.

Union Mutual Tel. Line, W. H. Wagamon, Kinross. Per mile \$8.40; Iowa 7.5, \$6.30; Keokuk 9.50, \$79.80; total \$86.10.

Union Pacific Short Line, Al Pettit, Milton. Van Buren, total assessment \$7.50.

Union Prairie Tel. Co., G. P. Barthell, Waukon. Per mile \$9.05; Allamakee 18.50, \$167.43; Winneshiek 1.75, \$15.84, total \$183.27.

Union Short Line, T. H. Pope, Union. Per mile \$11.25; Hardin 3.13, total \$35.21.

Union Short Line Tel. Co., R. H. Spies, Cumberland. Per mile \$9.00; Cass 12.50, total \$112.50.

Union Tel. Co., Chas. J. Shepard, Muscatine. Per mile \$11.75; Muscatine 3, total \$35.25.

Union Tel. Co., D. D. Galvin, Pleasantville. Per mile \$7.85; Marion 9, total \$70.65.

Union Tel. Co., Ben Keener, Grinnell. Per mile \$4.50; Jasper 5, \$22.50; Poweshiek 5, \$22.50; total \$45.00.

Union Tel. Co., W. T. Shoemaker, Central City. Per mile \$9.75; Linn 8, total \$78.00.

Union Tel. Co. (East) Jas. Baynam, Correctionville. Per mile \$7.25; Woodbury 5.50, total \$39.88.

Union Tel. Co., Hickory Township, J. A. Madill, Newburg. Per mile \$6.95; Jasper 6.50, total \$45.18.

Union Tel. Line, Hester Smith, Clarksville. Per mile \$9.25; Butler 5.50, total \$50.88.

Union Tel. Line, Dewey Cornell, New Virginia. Per mile \$12.65; Warren 3, total \$37.95.

Union Tel. Line, Raymond Coe, Mason City. Per mile \$7.60; Cerro Gordo 2.50, total \$19.00.

Union Tel. Line, A. J. Sells, Sexton. Per mile \$8.30; Kossuth 6.75, total \$56.02.

Union Tel. Line No. 2, J. L. Wonderlick, Ollie. Per mile \$7.90; Keokuk 5.50, total \$43.45.

Union Tel. Line No. 2, F. H. Hoppe, Cedar Rapids. Per mile \$7.35; Linn 8, total \$58.80.

Union Tel. Line No. 19, Ralph F. Smith, Ely. Per mile \$10.12; Linn 8, total \$80.96.

Unity Mutual Tel. Line, M. C. Thompson, Creston. Per mile \$8.15; Union 6, total \$48.90.

Unity Rural Tel. Ass'n., John Leeper, Clarksville. Per mile \$8.50; Butler 15, total \$127.50.

Upper Irish Bend Tel. Line, P. P. Pendarvis, Keosauqua. Per mile \$7.95; Van Buren 6.50, total \$51.63.

Upper Maynes Grove Tel. Co., P. G. Timmerman, Hampton. Per mile \$6.25; Franklin 2.25, total \$51.56.

Upper Ten Tel. Line C. B. Loder, Toledo. Per mile \$6.95; Tama 11.25, total \$78.19.

Up To Date Tel. Line, C. W. Balhorn, Keystone. Per mile \$7.20; Benton 6, total \$43.20.

Urbana Tel. Line, J. T. Wilson, Blakesburg. Per mile \$8.95; Monroe 4.50, total \$40.28.

U. S. Tel. Co., W. W. Stubbs, Pleasantville. Per mile \$5.60; Marion 9, total \$50.40.

U. S. Tel. Co., Dave Damm, Breda. Per mile \$8.10; Carroll 6.50, total \$52.65.

Valley Junction & Orilla Tel. Co., W. E. Clark, Des Moines. Per mile \$8.95; Polk 10, \$89.50; Warren 50, \$4.48; total \$93.93.

Valley Mutual Tel. Co., Harold E. Hill, Mt. Etna. Per mile \$8.30; Adams 2.25, \$18.68; Cass 1, \$8.30; total \$26.98.

Valley Mutual Tel. Line, Amos Stout, Brighton. Per mile \$5.75; Washington 10.75, total \$61.82.

Valley Mutual Tel. Line, Lorin Harvey, Knoxville. Per mile \$7.95; Marion 7, total \$55.65.

Valley Short Line, W. C. Allison, New Market. Per mile \$15.50; Taylor 4, total \$62.00.

Valley Tel. Line, F. M. Myers, Coon Rapids. Per mile \$4.55; Audubon 6, \$27.30; Guthrie 3, \$13.65; total \$40.95.

Valley Tel. Line, Herman Ubben, Titonka. Per mile \$7.65; Kossuth 11, total \$84.15.

Van Buren Tel. Line No. 44, Geo. Dumont, Sigourney. Keokuk, total assessment \$50.50.

Ventura Tel. Co., Jacob Stark, Ventura. Per mile \$21.25; Cerro Gordo 1, total \$21.25.

Vernon Prairie Tel. Line, D. J. Fitzgerald, Mt. Sterling. Per mile \$10.28; Van Buren 15, total \$154.20.

Vernon Springs Farmers Tel. Line, H. W. Schleuter, Cresco. Per mile \$8.45; Howard 7, total \$59.15.

V. H. Mutual Tel. Line, Albert Reinhart, Carroll. Per mile \$10.10; Carroll 4, total \$40.40.

Victor & Hartwick Tel. Line, J. C. McNally, Victor. Per mile \$11.55; Poweshiek 9.50, total \$109.73.

Victor & Ladora Independent Tel. Line, Louis Maschman, Victor. Per mile \$12.70; Iowa 7, total \$88.90.

Victor Mutual Tel. Line, Lester B. Rankin, Tracy. Per mile \$10.00; Marion 10, total \$100.00.

Victor North Lincoln Independent Tel. R. I. Myers, Victor. Per mile \$9.40; Iowa 6.50, total \$61.10.

Victor Southeastern Tel. Line, W. C. Rehfeldt, Victor. Per mile \$9.70; Iowa 7, total \$67.90.

Victor & Summit Tel. Co., W. E. Coats, Victor. Per mile \$9.95; Iowa 18, \$179.10; Poweshiek 1, \$9.95; total \$189.05.

Victor Tel. Co., Pierce Bradford, Farmington. Per mile \$7.60; Van Buren 5, total \$38.00.

Victor Tel. Line, Geo. R. Ihnen, Wiota. Per mile \$9.55; Cass 13.50, total \$128.93.

Victor Tel. Line, Ray Beals, Russell. Per mile \$15.20; Lucas 2.50, total \$38.00.

Victory Tel. Co., W. J. Rollman, Pulaaski. Per mile \$7.75; Davis 4, total \$31.00.

Victory Tel. Line, J. M. Arnett, Churdan. Per mile \$9.35; Greene 12.75, total \$119.21.

Victory Tel. Line, John Roeber, Waverly. Per mile \$8.00; Bremer 8, total \$64.00.

Vienna Northwestern Mutual Tel. Line, P. W. Havens, Conrad. Per mile \$8.10; Grundy 1, \$8.10; Marshall 8, \$64.80; total \$72.90.

Village Creek Tel. Co., Fritz Lagerstrom, Ottumwa. Per mile \$6.20; Wapello 6.87, total \$42.59.

Vining & Chelsea Tel. Co., Frank Channa, Chelsea. Per mile \$7.70; Tama 12, total \$92.40.

Viola Anamosa Mutual Tel. Co., Edd Wild, Viola. Per mile \$8.80; Jones 1.60, \$13.20; Linn 1.50, \$13.20; total \$26.40.

Viola Mutual Tel. Assn., Geo. Attig, Sibley. Per mile \$9.90; Osceola 24, total \$237.60.

Viola & Springfield Tel. Line, E. W. McGrew, Springfield. Per mile \$10.60; Jones 18, \$191; Linn 11.25, \$119.25; total \$121.16.

Viola & Stone City Tel. Co., Frank Knight, Viola. Per mile \$10.25; Jones 50, \$51.25; Linn 6, \$61.50; total \$66.63.

Viola Township Farm Tel. Line, E. V. Quinn, Lake View. Per mile \$8.15; Sac 6, total \$48.90.

Volga Valley Tel. Co., E. C. Maier, Elkport. Per mile \$9.65; Clayton 10, total \$96.50.

Waldon Mutual Tel. Co., J. A. Northrup, Ollie. Per mile \$6.60; Keokuk 11.75, total \$77.55.

Wall Street Tel. Co., No. 1, M. W. Miers, Hepburn. Per mile \$9.75; Page 2.75, total \$26.81.

Wall Street Tel. Line, R. E. Houston, Clarinda. Per mile \$8.50; Page 10.75, total \$91.38.

Wall Street Tel. Line, Floyd J. Manley, Lacona. Per mile \$10.50; Warren 7.50, total \$78.75.

Wall Street Tel. Line, O. H. Slaughter, New Market. Per mile \$8.00; Page 7.50, \$60.00; Taylor 2.50, \$20.00; total \$88.00.

Wall Street Tel. Line No. 27, V. L. Cagler, Clarinda. Per mile \$7.90; Page 8.50, total \$67.15.

Walnut Creek Tel. Line, A. J. Blinkinson, Chelsea. Per mile \$10.25; Benton 2, \$20.50; Iowa 2, \$20.50; Poweshiek 4, \$41.00; total \$82.00.

Walnut Grove & Olin Tel. Line, John W. Gordon, Olin. Per mile \$11.45; Jones 15, total \$171.40.

Walnut Grove Tel. Co., F. H. Hinton, Gladden. Per mile \$8.60; Carroll 11, total \$94.60.

Walnut Hill Tel. Line, Theo. G. Stoakes, Traer. Per mile \$10.30; Tama 4, total \$41.20.

Walnut Tel. Line, Mrs. J. L. Bryan, Truro. Per mile \$5.90; Madison 5, total \$29.50.

Waltham Tel. Co., W. J. Collins, Elberon. Per mile \$8.95; Tama 6.50, total \$58.18.

Walton Tel. Line, Forest Grant, Bloomfield. Per mile \$8.75; Davis 2, total \$17.50.

Waneta Tel. Line, J. W. Wyler, Pulaaski. Per mile \$8.50; Davis 14.75, total \$125.28.

Wapello & Northwestern Tel. Line, A. J. Odle, Wapello. Per mile \$8.10; Louisa 7.50, total \$60.75.

Wapello No. 7 Tel. Line, Elmer Rose, Ottumwa. Per mile \$13.35; Wapello 3.37, total \$44.99.

Wapsie Tel. Co., J. J. Wheeler, Rowley. Per mile \$8.50; Buchanan 5.25, total \$44.62.

Ward, W. G. Private Line, Wiley G. Ward, Marshalltown. Marshall, total assessment \$7.50.

Warren Center Tel. Line, M. S. Conner, Chariton. Per mile \$13.55; Lucas 7.50, total \$101.63.

Washington Center Tel. Co., C. F. Widaman, Osceola. Per mile \$7.15; Clarke 14, total \$100.10.

Washington Center Tel. Line, Earl B. Lockridge, Russell. Per mile \$11.00; Lucas 3, total \$33.00.

Washington Rural Tel. Co., H. Graening, Denver. Per mile \$8.80; Bremer 26, total \$228.80.

Washington Tel. Line, F. F. Smith, West Grove. Per mile \$8.35; Davis 6, total \$50.10.

Washington Tel. Line, C. J. Benbow, Osceola. Per mile \$8.10; Clarke 10.50, total \$85.05.

Washington Township Short Line, M. O. Abbey, Mt. Etna. Per mile \$7.70; Adams 5, total \$38.50.

Washington Township Tel. Co. of Corydon, Ray D. Fisk, Cambria. Per mile \$7.90; Wayne 7, total \$55.30.

Waterman No. 4 Tel. Co., Geo. A. Sakzhorn, Sutherland. Per mile \$8.25; O'Brien 7.50, total \$61.88.

Waubeck Tel. Co., Ira Bickel, Central City. Per mile \$7.25; Linn 20, total \$145.00.

Wax Tel. Line, A. H. Goessling, Griswold. Per mile \$8.05; Cass 18, total \$144.90.

Wayne Tel. Line No. 5, S. T. Maddy, Melrose. Per mile \$7.00; Monroe 9.75, total \$68.25.

Webster & Armah Tel. Line, W. I. Grush, Webster. Per mile \$7.50; Keokuk 6, total \$45.00.

Webster Farm Line, Guy L. Bush, Winterset. Per mile \$1.90; Adair 6.50, \$12.35; Madison 13.25, \$25.17; total \$37.52.

Webster Mutual Tel. Co., L. E. Sorden, Webster. Per mile \$10.40; Keokuk 3.25, total \$33.80.

Webster Ridge Tel. Co., L. R. Cummings, Farmington. Per mile \$9.00; Van Buren 3.50, total \$31.50.

Webster & South English Tel. Line, F. J. Putnam, Webster. Per mile \$8.95; Keokuk 4.50, total \$40.38.

Webster Township Mutual Tel. Line, Andrew Busch, Orient. Per mile \$5.15; Madison 19.50, total \$100.43.

Webster & White Pigeon Tel. Co., V. H. White, South English. Per mile \$8.55; Keokuk 5, total \$42.75.

Weed Tel. Line, Wm. Schaefer, Breda. Per mile \$9.00; Crawford 3.50, \$31.50; Sac 4.50, \$40.50; total \$72.00.

Weldon & Smyrna Independent Tel. Co., W. C. Lowe, Weldon. Per mile \$9.60; Clarke 11, total \$106.60.

Wellington Tel. Co., Wesley Horak, Vinton. Per mile \$9.30; Benton 4.75, \$44.17; Buchanan 1.25, \$11.63; total \$55.80.

Wellington Tel. Line, R. W. Stainbrook, Brandon. Per mile \$13.90; Benton .75, \$19.43; Buchanan 1, \$15.99; total \$24.33.

Wellman Hawkeye Tel. Co., Melvin Whetstone, Wellman. Per mile \$8.10; Washington 4.50, total \$52.65.

Wellman Kalona Tel. Co., Adolph Kupka, Kalona. Per mile \$7.00; Washington 7.75, total \$54.24.

Wells Tel. Co., W. L. Carter, Miles. Per mile \$7.00; Jackson 9.25, total \$64.75.

Werbach & Attig Line, George Stock, Lone Tree. Per mile \$9.80; Johnson 5, total \$49.00.

Wertz Tel. Line, C. Miller, Morley, Jones, total assessment \$29.00.

Wesley Farmers Mutual Tel. Co., Jurgen C. Skow, Wesley. Per mile \$8.30; Kossuth 13, total \$107.90.

Wesley Rural Tel. Co., No. 1, August Engstrom, Wesley. Per mile \$9.45; Hancock 3, \$28.35; Kossuth 6, \$56.70; total \$85.63.

West Branch Tel. Co., Hilton Smith, Aurora. Per mile \$8.45; Buchanan 8, total \$67.60.

West Branch Tel. Line, David Swanson, Hinton. Per mile \$9.10; Plymouth 11, total \$100.10.

West Buffalo Tel. Line, J. S. McLaren, Independence. Per mile \$8.15; Buchanan 12, total \$97.80.

West Cedar Tel. Line, Roscoe Palmer, Toddville. Per mile \$8.00; Linn 4.50, total \$36.00.

West Center Tel. Co., G. R. Hendrickson, Marion. Per mile \$12.90; Linn 3, total \$38.70.

West Chester & Grinnell Tel. Co., Parran O. Pederson, Grinnell. Per mile \$8.15; Poweshiek 7, total \$57.05.

West Clark Tel. Line, Walter Hark, Dysart. Per mile \$8.60; Tama 4.25; total \$36.55.

West Coon Mutual Tel. Line, J. E. Sherer, Glidden. Per mile \$7.60; Carroll 5, total \$38.00.

West Crystal Rural Tel. Co., A. H. Luethje, Gladbrook. Per mile \$4.40; Tama 9.50, total \$41.80.

West Des Moines Tel. Line No. 19, J. D. La Force, Beacon. Per mile \$10.70; Mahaska 3.50, total \$37.45.

Western Despatch Tel. Line, H. L. Green, New Virginia. Per mile \$20.70; Warren .83, total \$17.18.

Western Farmers Tel. Co., F. W. Schulz, Paulina. Per mile \$7.25; O'Brien 14, total \$101.50.

Western Short Line, W. E. Harper, Barnes City. Per mile \$8.35; Mahaska 3.50, total \$29.23.

Western Tel. Co., J. F. Rielly, Rock Valley. Per mile \$10.00; Sioux 15, total \$150.00.

Western Tel. Line, Dan Bohl, Bloomfield. Per mile \$7.60; Davis 6.25, total \$47.50.

West Fork Tel. Co., Bert Addy, Marcus. Per mile \$10.00; Cherokee 13.25, total \$132.50.

West Franklin Tel. Co., F. J. Dvorak, Mt. Vernon. Per mile \$13.70; Linn 2.17, total \$29.73.

West Fremont Tel. Line, J. S. Callahan, Winthrop. Per mile \$7.50; Buchanan 8, total \$69.00.

West Highland Tel. Line, N. T. Hamre, Montour. Per mile \$7.50; Tama 8.50, total \$63.75.

West Homer Mutual Farmers Tel. Line, A. E. Waller, Dysart. Per mile \$8.60; Benton 16.50, \$141.90; Tama 1, \$8.60; total \$150.50.

West Iowa Township Tel. Line, Chas. C. Daufelt, Atalissa. Per mile \$7.35; Cedar 9, \$66.15; Muscatine 1.50, \$11.03; total \$77.18.

West Kellogg Tel. Line, A. L. Paul, Kellogg. Per mile \$10.70; Jasper 5, total \$53.50.

West Lafayette Tel. Co., No. 5, Nick Berg, Harper. Per mile \$7.00; Keokuk 6.50, total \$45.50.

West Lake Tel. Co., Val Van Steenburg, Spirit Lake. Per mile \$8.00; Dickinson 6.50, total \$52.00.

West Liberty Farmers Tel. Co., W. J. French, Jr., Cleghorn. Per mile \$8.70; Cherokee 13, total \$113.10.

West Liberty Mutual No. 3, W. H. Rowe, Glenwood. Per mile \$12.30; Mills 5, total \$61.50.

West Liberty Short Line Tel. Co., Geo. T. Oxley, Atalissa. Per mile \$6.70; Muscatine 2.50, total \$16.75.

West Line Tel. Co., John Kilburg, Lamotte. Per mile \$9.60; Jackson 6.25, total \$60.00.

West Line Tel. Co., Joe Koole, Sheldon. Per mile \$12.60; Sioux 5, total \$63.00.

West Line Tel. Co., No. 4, Elmer Shipman, Wapello. Per mile \$10.00; Louisa 4.25, total \$42.50.

West Main Street Mutual Tel. Co., Frank B. Goecke, State Center. Per mile \$8.10; Marshall 5, total \$40.50.

West Malcom & Sheridan Tel. Line, P. A. Hanssen, Malcom. Per mile \$12.35; Poweshiek 21, total \$259.35.

West Marion Tel. Line, E. E. Brown, Marshalltown. Per mile \$3.10; Marshall 7, total \$21.70.

West Melbourne Tel. Line, J. W. Klatt, State Center. Per mile \$11.80; Marshall 2.25, total \$26.55.

West Milford Farmers Tel. Co., C. A. Steward, Ames. Per mile \$14.90; Story 26, total \$387.40.

West Morgan Tel. Co., James Roosa, Dows. Per mile \$13.75; Franklin 16.50, total \$226.87.

West Otter Creek Tel. Line, Ivan Oliphant, Toddville. Per mile \$7.70; Linn 9, total \$69.30.

West Pella Tel. Line, Ray Beem, Pleasantville. Per mile \$5.70; Marion 11, total \$62.70.

West Ridge Tel. Co., W. J. Kremenak, Toledo, Tama, total assessment \$18.75.

West St. Charles Tel. Line, F. D. Miller, St. Charles. Per mile \$10.00; Madison 4.50, total \$45.00.

West Side Tel. Line, T. E. Boland, Armstrong. Per mile \$8.00; Emmet 8.50, total \$68.00.

West Star Line, Alfred Bockholdt, Elberon. Per mile \$10.70; Benton 4.75, total \$50.82.

West Toledo Tel. Co., Lonnie Berger, Toledo. Per mile \$5.95; Tama 6.75, total \$46.16.

West Union Mutual Tel. Co., A. S. Robertson, Union. Per mile \$11.00; Hardin 6.25, total \$68.75.

West Union Rural Tel. Co., E. H. Wendland, West Union. Per mile \$15.90; Fayette 52.25, total \$830.78.

West Union Tel. Line, D. H. Clark, Chariton. Per mile \$9.40; Lucas 4.50, total \$42.30.

West Union Tel. Line, Lowell Burnham, Correctionville. Per mile \$6.60; Woodbury 5.50, total \$36.30.

West Vienna Tel. Line, Fred Holman, Marshalltown. Per mile \$6.10; Marshall 9, total \$54.90.

What Cheer & Janestown Tel. Co., W. E. Caughey, What Cheer. Per mile \$8.50; Keokuk 3.50, total \$29.75.

What Cheer & Thornburg Tel. Co., Elmer Axmear, Thornburg. Per mile \$9.10; Keokuk 8, total \$72.80.

Wheatland Township Mutual Tel. Co., Herman F. Von Glan, Breda. Per mile \$9.70; Carroll 12.25, total \$118.82.

Wheelbarrow Tel. Line, Henry B. Janssen, Ackley. Per mile \$7.40; Hardin 11, total \$81.40.

Wheeler Tel. Line, Fred Wheeler, Peterson. Per mile \$2.80; Clay 2.50; \$7.00; O'Brien .50, \$1.40; total \$8.40.

Wheeling Tel. Co., D. W. Martin, Swan. Per mile \$10.95; Marion 10.50, total \$114.98.

Whipple Mutual Tel. Co., A. H. Doolittle, Griswold. Per mile \$7.50; Cass 1.50, \$11.25; Pottawattamie 6.50, \$48.75; total \$60.00.

Whitebreast Tel. Co. No. 19 Tel. Co., Manual McNeer, Chariton. Per mile \$17.15; Lucas 1.50, total \$25.72.

White Cedar Tel. Co., Nelson Harwick, Bloomfield. Per mile \$11.20; Davis 2.25, total \$25.20.

White Line, Chas. R. De Berg, Dike. Per mile \$9.80; Grundy 5, total \$49.00.

White Line Tel. Co., T. O. Young, Kellerton. Per mile \$6.45; Ringgold 4.50, total \$29.02.

White Oak Mutual Tel. Line, Arthur Grauel, Alburnett. Per mile \$9.00; Linn 15, total \$135.00.

White Oak Tel. Co., of Beech, Glen Lyon, Swan. Per mile \$8.00; Warren 6.25, total \$50.00.

White Oak Tel. Line, Frank C. Flesher, Indianola. Per mile \$8.65; Warren 6.50, total \$56.23.

White Oak Tel. Line No. 1, Otis Siver, Mechanicsville. Per mile \$7.80; Jones 8.50, \$66.30; Linn 4, \$31.20; total \$97.50.

White Oak Tel. Line No. 2, O. C. Mohr, Lisbon. Per mile \$9.45; Jones 3.50, \$33.07; Linn 5.50, \$51.97; total \$85.04.

White Pigeon Tel. Co., Harry Lorensen, Garwin. Per mile \$9.15; Tama 4, total \$36.60.

White Pigeon Tel. Line, Frank Hamann, Wilton Junction. Per mile \$6.45; Cedar 12, total \$77.40.

White Rock Tel. Co., S. T. Wilson, Coon Rapids. Per mile \$4.10; Guthrie 7, total \$28.70.

Whites Creek & Lovilia Farmers Mutual Tel. Co., S. T. Maddy, Melrose. Per mile \$7.05; Monroe 13, total \$91.65.

White Star Mutual Tel. Co., James M. Smith, Lovilia. Per mile \$11.45; Monroe 3, total \$34.35.

White Star Tel. Line, John F. Connolly, Lamotte. Per mile \$8.25; Dubuque 2.25, \$18.56; Jackson 8.75, \$72.19; total \$99.75.

White Tel. Co., Carl G. Johnson, Allerton. Per mile \$6.90; Wayne 8, total \$55.20.

White Willow Tel. Line, L. B. Weaver, Deep River. Per mile \$9.15; Mahaska 2, \$18.30; Poweshiek 1, \$9.15; total \$27.45.

Whittier Short Line Tel. Line, O. B. Cobb, Allerton. Per mile \$9.75; Wayne 4.25, total \$41.43.

Whittemore Rural Tel. Lines 86 & 98, Geo. Gingier, Whittemore. Per mile \$8.60; Kossuth 11, total \$94.60.

Whitten Mutual Tel. Co., C. F. Long, Whitten. Per mile \$24.60; Grundy 1.25, \$30.75; Hardin 1.75, \$43.05; total \$73.80.

Whittier & County Home Tel. Co., D. F. Hindman, Marion. Per mile \$9.30; Linn 5.50, total \$45.65.

Whittier Northwestern Tel. Line, J. C. McDonald, Springville. Per mile \$9.15; Linn 8.50, total \$77.78.

Whittier & Springville Tel. Co., Alice I. Ross, Whittier. Per mile \$15.50; Linn 5, total \$77.50.

Whittier Town Tel. Co., A. K. Williams, Springville. Linn, total assessment \$10.00.

Whittier & Western Tel. Line, B. D. Coppock, Springville. Per mile \$11.25; Linn 4, total \$45.00.

Wib Tel. Line, H. L. McMillan, Ottumwa. Per mile \$10.30; Wapello 10, total \$103.00.

Wick, Conger & Bevington Tel. Line, V. M. Archer, St. Charles. Per mile \$9.70; Warren 5.50, total \$53.35.

Wick & St. Mary's Tel. Line, Clara Nugent, St. Mary's. Per mile \$7.70; Warren 6, total \$46.20.

Wickett Tel. Line, W. R. Wickett, New Virginia. Per mile \$14.25; Warren 3.25, total \$46.31.

Wiegman Rural Tel. Line, Ed Richarz, Larchwood. Per mile \$7.00; Lyon 8, total \$56.00.

Wild Cat & Cambria Tel. Co., No. 2, E. A. Woods, Corydon. Per mile \$7.80; Wayne 10, total \$78.00.

Willey Mutual Tel. Co., John Wendt, Dedham. Per mile \$7.65; Carroll 36, total \$275.40.

Willow Creek Tel. Co., Arthur J. Rawson, Clear Lake. Per mile \$9.65; Cerro Gordo 13, total \$125.45.

Willow Dale Tel. Line, L. R. Lloyd, West Branch. Per mile \$8.40; Cedar 3, \$25.20; Johnson 4, \$32.60; total \$58.80.

Willow Grove & Attica Tel. Line, Alaway Hill, Knoxville. Per mile \$8.35; Marion 5.50, total \$45.93.

Willow Grove Mutual Tel. Co., B. A. Muschison, North English. Per mile \$8.30; Keokuk 5.58, total \$46.31.

Willow Grove Short Line Tel. Co., J. H. Holder, Corydon. Per mile \$6.00; Wayne 21.75, total \$130.50.

Willow Grove Tel. Co., W. R. Klinck, Clarksville. Per mile \$7.30; Butler 10, total \$73.00.

Willow Hill Tel. Line, Earl R. Stowell, Marshalltown. Per mile \$7.95; Marshall 4.46, total \$35.78.

Willow Springs Tel. Co., H. A. Agnew, Nodaway. Per mile \$16.65; Adams 1.50, total \$24.98.

Willow Tel. Line, J. L. Olson, Montour. Per mile \$8.25; Marshall 3.25, \$26.81; Tama 6.75, \$55.69; total \$82.50.

Willow Tel. Line, Wm. Ellington, Norway. Per mile \$9.00; Benton 5.50, total \$49.50.

Wilson Tel. Co., Frank J. Parizek, Clutier. Per mile \$8.35; Tama 6.50, total \$54.27.

Wilson Tel. Line, F. E. Dostal, Toledo. Per mile \$7.50; Tama 10.25, total \$76.87.

Wilson Township Mutual Tel. Co., Wm. Kepka, Bigelow, Minn. Per mile \$7.70; Osceola 16, total \$123.20.

Wilton Ayresville Tel. Co., Harry Woodhouse, Wilton Junction. Per mile \$8.70; Cedar 12, total \$104.40.

Wilton & Hickory Grove Tel. Line, D. P. Kelley, Fairport. Per mile \$7.75; Muscatine 19.50, total \$81.38.

Wilton & Moscow Rural Tel. Co., Lewis Hahn, Moscow. Per mile \$7.25; Muscatine 8.50, total \$61.63.

Wilton & Rochester Rural Tel. Co., W. R. Witmer, Moscow. Per mile \$8.90; Cedar 8.50, total \$75.65.

Winneschek Co-Operative Tel. Co., John Arenson, Decorah. Per mile \$14.15; Winneshiek 100, total \$1,415.00.

Winthrop Tel. Line No. 75, G. F. Slemmons, Independence. Per mile \$7.85; Buchanan 5, total \$39.25.

Wire's Corners Tel. Co., A. C. Port, Springville. Per mile \$9.35; Linn 7, total \$65.45.

Wisconsin Tel. Line, H. E. Harman, Redfield. Per mile \$19.70; Dallas 1.25, total \$24.63.

Woden Farmers Rural Tel. Co., A. W. Bingham, Woden. Per mile \$7.00; Hancock 26, \$182.00; Kossuth 6, \$42.00; total \$224.00.

Wolf Creek Tel. Line, G. C. Sellers, Chariton. Per mile \$9.30; Lucas 7.50, total \$69.75.

Wolfe Creek Tel. Co., R. H. Greene, Humeston. Per mile \$8.30; Wayne 9, total \$74.70.

Wolfe Creek Valley Tel. Line, G. W. Lamken, Beaman. Per mile \$7.90; Grundy 75, \$5.93; Marshall 5.25, \$41.48; total \$47.41.

Wolfe Grove Tel. Line, P. Thos. Evans, Beaman. Grundy, total assessment \$5.50.

Woodburn Independent Tel. Co., J. C. Weakland, Osceola. Per mile \$7.30; Clarke 14.50, total \$105.85.

Woodburn & Jay Tel. Co., W. H. Carson, Woodburn. Per mile \$9.00; Clarke 10, total \$90.00.

Woodburn Northeastern Tel. Co., J. R. Page, Woodburn. Per mile \$9.15; Clarke 4.50, \$41.18; Lucas 1, \$9.15; total \$50.33.

Woodburn Northwestern Tel. Co., W. A. Miles, Osceola. Per mile \$8.30; Clarke 10.75, total \$89.23.

Woodburn, Osceola & Whitebreast Tel. Co., Otto Clough, Osceola. Per mile \$8.00; Clarke 9, total \$72.00.

Woodburn & Smyrna Rural Tel. Line, S. M. Clark, Weldon. Per mile \$6.80; Clarke 10, total \$68.00.

Woodburn & Southeastern Tel. Line, C. H. Crist, Woodburn. Per mile \$8.40; Clarke \$10.75, \$90.30; Lucas \$3.25, \$27.30; total \$117.60.

Woodburn & West Concord Tel. Line, J. S. Horton, Osceola. Per mile \$8.50; Clarke 8, total \$68.00.

Wood Rural Tel. Line, R. C. Wood, Traer. Per mile \$12.18; Tama 75, total \$9.14.

Woods Short Tel. Line, C. W. Hill, Sutherland. O'Brien, total assessment \$8.40.

Wren Hill Tel. Co., C. G. Peterson, Lucas. Per mile \$7.75; Clarke 9.50, \$73.62; Lucas 9.50, \$73.62; total \$147.24.

Wrights Corners Tel. Line, F. R. Kozak, Maquoketa. Per mile \$11.60; Clinton 1.50, \$17.40; Jackson 1.50, \$17.40; total \$34.80.

"W" Tel. Line, Marten De Neul, Wellsburg. Per mile \$9.40; Grundy 2, total \$18.80.

Wycondah Tel. Co., Z. W. Hubbart, Bloomfield. Per mile \$9.85; Davis 17, total \$167.45.

"X" Line 2400, Waldo Pfannebecker, Sigourney. Per mile \$12.55; Keokuk 3.50, total \$43.93.

X-L Tel. Line, C. A. Rolston, Adel. Per mile \$11.50; Dallas 4.50, total \$51.75.

"X" Tel. Co., W. E. Jones, Glidden. Per mile \$9.25; Carroll 8.50, total \$78.63.

"X" Tel. Line, H. Deters, Ackley. Per mile \$6.70; Grundy 9.50, total \$63.65.

Yankee Grove Tel. Line, Chas. Leo, Dysart. Per mile \$9.00; Benton 4.75, total \$42.75.

Yankee Hollow Tel. Co., C. W. Norton, Wilton Junction. Per mile \$15.40; Muscatine 2.50, total \$38.50.

Yankee Point Mutual Tel. Co., W. H. Long, North English. Per mile \$8.70; Iowa 6, total \$52.20.

Yankee Point Tel. Line, F. L. Wallace, North English. Per mile \$9.05; Iowa 8, total \$72.40.

Yeoman Rural Mutual Tel. Ass'n, Frank E. Taft, Sioux City. Per mile \$8.00; Plymouth 6, total \$48.00.

Yeoman Tel. Line, Geo. Rush, Cambria. Per mile \$9.15; Wayne 7.25, total \$66.34.

York Tel. Line, Joseph Sebesta, Chelsea. Per mile \$11.25; Tama 7.50, total \$84.35.

Yorktown Bethesda & Summit Tel. Line, Joe Herzberg, Yorktown. Per mile \$10.15; Page 11, total \$111.65.

Yorktown & Bethesda Tel. Line, John H. Rope, Clarinda. Per mile \$11.55; Page 9, total \$103.95.

Yorktown-Clarinda & State Road Tel. Line, H. E. Barr, Clarinda. Per mile \$13.05; Page 8.25, total \$107.66.

Yorktown, East Center & Clarinda Tel. Co., Paul Kuehnert, Clarinda. Per mile \$8.35; Page 14, total \$116.50.

Yorktown Fairview Tel. Line, Henry Nothwehr, Yorktown. Per mile \$5.70; Page 5.50, total \$31.35.

Yorktown, Nodaway & Tarkio Tel. Line, C. E. Nelson, Yorktown. Per mile \$10.25; Page 4.50, total \$46.13.

Zion, Attica Mutual Tel. Line, T. E. Blair, Knoxville. Per mile \$8.45; Marion 8, total \$67.60.

Zwiefel Tel. Line, Mrs. Alta V. Clement, Titonka. Per mile \$8.40; Kossuth 2.50, total \$21.00.

Zwingle Tel. Co., E. L. Brouillard, Zwingle. Per mile \$11.45; Dubuque 28, \$320.60; Jackson 11.25, \$128.81; total \$449.41.

RECAPITULATION—TELEGRAPH AND TELEPHONES

| | Mileage | Net |
|------------------------------|------------|----------------|
| | Pole | Taxable |
| | Values | Values |
| Table No. 1 Telegraph | 10,193.940 | \$1,552,824.01 |
| Table No. 2 Toll Lines | 1,241.810 | 473,024.75 |
| Table No. 3 Exchanges | 649.380 | 297,731.79 |
| Table No. 4 Mixed | 55,851.190 | 5,411,489.89 |
| Table No. 5 Rurals | 24,376.520 | 228,793.64 |
| Totals | 92,312.840 | \$8,963,864.08 |

RURAL COMPANIES PENALIZED FOR FAILURE TO REPORT TO
EXECUTIVE COUNCIL. TAXES PAID

| Name of Company | Reporting Officer—P. O. Address |
|---------------------------------------|----------------------------------|
| Attica Bachman Mutual Tel. Line..... | S. A. Roberts, Knoxville |
| Milton & Brock Tel. Co..... | Herbert Barrow, Milton |
| Panora Franklin Tel. Co..... | E. E. Hall, Panora |
| Southwest Green Mountain Tel. Co..... | Ira Pegg, Marshalltown |
| Sweetland Annex Tel. Co..... | Leonard Angerer, Wilton Junction |

RURAL COMPANIES DELINQUENT, 1926

| Name of Company | Reporting Officer—P. O. Address |
|---|-----------------------------------|
| Adelphi Mutual Tel. Co..... | J. A. Welshhous, Adelphi |
| Attica Bachman Mutual Tel. Line..... | A. J. Bassett, Attica |
| Blue Ribbon Tel. Co..... | Leigh Drake, Sutherland |
| Blue Star Tel. Co..... | Robert Lynn, Toledo |
| Cedar Valley Tel. Co..... | Rose Jamieson, Brandon |
| Champion Rock Creek Tel. Co..... | Alvert Brooks, Grinnell |
| Climax Imogene Line No. 3..... | A. W. Hunt, Imogene |
| Custer Short Line..... | Fred L. Wohlenhaus, Cumberland |
| Delta Rural Tel. No. 15..... | C. E. Black, Delta |
| East Vienna Tel. Line..... | H. L. Stover, Green Mountain |
| Eldora & Fairfax Tel. Co..... | J. E. Noble, Eldora |
| Farmers Independent South Tel. Line No. 1..... | Walter Hoyt, Maquoketa |
| Farmers & Merchants Tel. Line..... | A. A. Adams, Plano |
| Farmers Mutual Northwestern Tel. Line..... | L. J. Bouslog, Keota |
| Franklin Center Tel. Co..... | Thos. Groom, Hampton |
| German-American Tel. Co..... | N. B. Long, Shannon City |
| Grant & Morton Mills Mutual Tel. Line..... | Lars O. Larson, Grant |
| Great Western Tel. Co..... | J. E. Thompson, Springville |
| Greenfield Tel. Line..... | John Miller, Lisbon |
| Hawkeye Mutual Tel. Co. of Keota..... | Erwin England, Wellman |
| Home Mutual Tel. Co..... | G. K. Felland, Joice |
| Hopeville & Grand River Tel. Co..... | Glen Chew, Grand River |
| Jewell & Northwestern Rural Tel. Co..... | Clifford A. Furman, Jewell |
| Lacey Rural Tel. No. 3..... | J. G. McDonough, Lacey |
| Maple Leaf Tel. Co..... | B. C. Kempf, Jamaica |
| McBurney, Charles Line or No. 118 Line..... | Chas. McBurney, Bescon |
| New Market Short Line No. 15..... | Guy H. Noble, New Market |
| New Sharon Mutual Tel. Line No. 1..... | Mrs. Lew Mitchell, Lacey |
| Nodaway Valley Tel. Co. No. 17..... | J. T. Anderson, Clarinda |
| North Garfield Tel. Co..... | C. A. Keiser, Lytton |
| North Hickory Grove Tel. Line..... | R. Madill, Norway |
| North Sugar Creek Line..... | Grant E. Yetley, Gladbrook |
| Northwestern Tel. Co..... | M. G. Long, Russell |
| No. 1917 Rural Tel. Co..... | P. L. Rogge, Davenport |
| Patrons Mutual Tel. Line..... | P. J. Barnhart, Searsboro |
| Pleasant Hill Tel. Co..... | W. A. Miller, Shannon City |
| Pleasant Valley Tel. Co..... | Ward A. Richardson, Elmore, Minn. |
| Rural Tel. Line No. 24..... | Chas. C. Garrett, Delta |
| Sioux Valley Tel. Co..... | Oscar L. Hansen, Moorhead |
| Southeast Rural Tel. Line No. 89..... | Mike Mergen, Whittemore |
| South Prairie Tel. Line..... | Ottis Lee, Milton |
| South Side Tel. Co. No. 3..... | E. J. Van Rees, Oskaloosa |
| Springdale & Streets Tel. Line..... | A. A. Hute, Maquoketa |
| Star Line Tel. Co..... | Elmer Melberg, Norway |
| Star Tel. Line of Miller..... | Max Wilson, Forest City |
| Twenty-five Hundred Tel. Line..... | Geo. H. Shirley, Sigourney |
| Union Farmers Mutual Tel. Co..... | Cyril Rohret, Tiffin |
| Varland Mutual Tel. Co..... | O. N. Aske, Thompson |
| Viola Center Tel. Co..... | Herbert Bylund, Audubon |
| White Oak Tel. Co..... | L. B. Sherman, Beaconsfield |

RURAL COMPANIES DELINQUENT FOR TWO YEARS

| Name of Company | Reporting Officer—P. O. Address |
|-----------------------------------|---------------------------------|
| A. B. C. Line..... | F. P. Bacon, Oskaloosa |
| Arispe & Grant Tel. Co..... | Park Cox, Arispe |
| Beulah Tel. Co..... | Frank A. Hurley, Toledo |
| Black Tel. Co..... | Wm. Wieskamp, Nichols |
| Busy Bee Tel. Line..... | W. Hennessy, Toledo |
| Farmers Tel. Line..... | E. Weaver, Deep River |
| Hamburg & Sidney Mutual Line..... | Harry Weider, Hamburg |
| Lincoln Tel. Line..... | L. W. Moore, Chariton |
| Line No. 96..... | Carroll E. Johnson, Searsboro |
| Middle River Special Line..... | J. H. Duff, Des Moines |
| Mutual Tel. Line No. 6..... | F. A. John, Bedford |
| No. 80 Tel. Line..... | Floyd Filicon, Toledo |
| No. 104..... | C. V. McFall, Givn |
| Patton Tel. Line..... | Thos. Patton, Ryan |

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|---|---------------------------|
| Plainville & Rose Mount Tel. Co..... | Roy Jordon, Milo |
| Rome Branch of Farmers Mutual Tel. Co..... | Home |
| Salt Creek Mutual Tel. Co..... | C. H. Bullock, Floris |
| Stony Point Tel. Co..... | J. A. Taylor, Palo |
| Tel. Co. No. 2109..... | Wilson Jones, Hayesville |
| Wanamaker & Kellerton Tel. Co..... | E. R. Greenman, Kellerton |
| Whippoorwill Tel. Co..... | T. F. Stevenson, Toledo |

RURAL COMPANIES DELINQUENT FOR THREE YEARS

| Name of Company | Reporting Officer—P. O. Address |
|---|----------------------------------|
| Adams Tel. Co..... | C. M. Green, Plano |
| Aiken & Arispe Tel. Co..... | H. Vergil Elliott, Shannon City |
| Auburn Northwestern Div. of Farmers Tel. Co..... | Chas. Rauch, Auburn |
| Barnes City Southwestern Tel. Co..... | Glenn Miller, Barnes City |
| Bloomington Tel. Line..... | G. L. Jones, Lamoni |
| Bohemian Tel. Co..... | Frank Ricker, Diagonal |
| Butlerville Tel. Co..... | F. F. Hines, Montour |
| Center Point Greens Grove & Toddville..... | James Ashcock, Toddville |
| Conway-Sharpsburg (South Division)..... | Carl E. Philpott, Conway |
| Dollison Stub Tel. Line..... | W. C. Boyd, Milo |
| Fairview Mutual Tel. Co..... | A. W. Dennis, New Market |
| Farmers Mutual Tel. Co. No. 1..... | Elzy Smith, Conrad |
| Felix No. 1 Mutual Tel. Co..... | C. W. Parrish, Whitten |
| Four Mile Bridge Tel. Line..... | O. E. Helwick, Muscatine |
| Garfield Tel. Line No. 21..... | G. Versteigh, Oskaloosa |
| Independent Tel. Co. of Albia..... | Arthur B. Thomas, Albia |
| Jefferson Center Mutual Line..... | Elmer Jacoby, Diagonal |
| Kosza Mutual Tel. Co..... | E. L. Sullenberger, Belle Plaine |
| Liberty Township Short Line..... | Willard H. Link, Mt. Airy |
| Line No. 14..... | Chas. Brady, Hamilton |
| Mark & West Grove Tel. Co..... | Ira L. Hayden, West Grove |
| McDonald-Hudson Line No. 4..... | John M. McDonald, North English |
| Model Tel. Co..... | L. A. Harland, Gravity |
| Morning Star Mutual Tel. No. 1 East..... | A. T. Arton, Bedford |
| Mt. Sterling Tel. Line..... | W. E. McLeland, Mt. Sterling |
| No. 2 Tel. Co..... | R. G. Tracy, Brandon |
| No. 4 Rural Tel. Line..... | Walter Whitaker, Rose Hill |
| No. 50 Line..... | F. B. Eastburn, Oskaloosa |
| One Hundred & Two Tel. Co..... | C. N. Burch, Bedford |
| Otter Creek Tel. Line..... | H. E. Reed, Indianola |
| Promise City & Confidence Tel..... | J. C. Moore, Promise City |
| Rose Ridge Tel. Co..... | Albert Hillis, Hepburn |
| Rural Line No. 11..... | Frank D. McHanna, Eddyville |
| Rural Tel. Co. No. 40..... | Chas. Huff, Taintor |
| Rural Tel. Co. No. 54..... | T. O. Day, Oskaloosa |
| South Rural Line No. 11..... | Bert Moore, Delta |
| Springville & Northern Tel. Line..... | E. E. Bowdish, Springville |
| Stanhope & Jewell Interurban Tel. Co..... | L. A. Jacobson, Jewell |
| Tel. Line No. 8..... | O. F. Kirkendall, Glenwood |
| Union Tel. Co. No. 58..... | W. R. Hait, Givn |
| Wild Cat Tel. Co..... | F. E. Shoemaker, Pleasantville |
| Woodburn & Cleveland Tel. Co..... | Ethel Grace, Woodburn |

RURAL COMPANIES DELINQUENT FOR FOUR YEARS

| Name of Company | Reporting Officer—P. O. Address |
|--|---------------------------------|
| Avr & Star Line..... | A. L. Spencer, Redding |
| Blake Nelson Rural Tel. Line No. 11 & 22..... | Henry C. Nelson, Algona |
| Blue Line Tel. Co..... | W. A. Pike, Kellerton |
| Buffalo Tel. Co..... | Wilford Montgomery, Vinton |
| Bunch & Unionville Tel. Co..... | Mark Harrington, Unionville |
| Calamus Tel. Co. or Line No. 12..... | H. E. Doeschner, Mason City |
| Coal Glen Mutual Tel. Co..... | S. A. Bingaman, Purdy |
| Deep River & Tilton Tel. Co..... | Glen E. Cook, Deep River |
| Derby & Cambria Tel. Co..... | A. O. Nessen, Derby |
| Des Moines River Tel. Ass'n..... | W. T. Hites, Beason |
| Dutch Flat Farmers Mutual Tel. Co..... | Alva Downing, Floris |
| East Orange Tel. Co..... | J. W. Herron, Coon Rapids |
| Elliston & Fender Tel. Co..... | D. W. Grogan, Beaconsfield |
| Elm Grove Mutual Tel. Co..... | Frank Flarung, Kinross |
| Enon Tel. Line No. 95..... | E. G. Hawk, Moravia |
| Fairview Tel. Co..... | Jason Winsor, Brandon |
| Farmers Central Tel. Co..... | Arthur Achtemeier, Laurel |
| Farmers & Merchants Tel. Co. of Wash- ington Twp..... | J. C. Barger, Cambridge |
| Farmers Rural No. 76..... | Fred Wilhoit, Lauro |
| Forty-three Line..... | Wilbur Jeffery, Vinton |
| Frog Hollow Tel. Line..... | Elmer Cousins, Fayette |
| Granger Tel. Line..... | J. N. Molyneux, What Cheer |

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|--|-----------------------------|
| Gravity & Sharpsburg (South Line)..... | C. M. Damewood, Conway |
| Great Western Tel. Co..... | E. Carver, Maxwell |
| Holden Mutual Tel. Co..... | R. W. Armstrong, Mt. Ayr |
| Kennebec to Castana Rural Line..... | Chris Larsen, Castana |
| Line No. 9 Delta Rural..... | J. Frank Dugger, Delta |
| Methodist Grove Tel. Line No. 17..... | J. M. Moss, Nodaway |
| Midway Tel. Co..... | M. G. Bell, Nora Springs |
| Military Tel. Line..... | L. A. Mirick, Viola |
| North Western Tel. Co..... | John Downing, Drakesville |
| O. K. Tel. Line..... | C. R. Coulter, State Center |
| Olive Branch Rural No. 1..... | H. A. Pomeroy, Fremont |
| Princeton Le Claire Tel. Line No. 5..... | R. S. Fulton, Le Claire |
| Princeton McCausland Mutual Tel. Co..... | Elmer Graham, Princeton |
| Rock Creek Tel. Line..... | F. M. Conley, Tipton |
| Rose Hill Tel. Co. No. 14..... | Perry Spain, New Sharon |
| Telephone Line No. 23..... | O. L. Eastburn, Sigourney |
| Twelve Hundred Tel. Line..... | W. W. Ordway, Castana |
| Unionhall Tel. Co..... | Ray W. Jones, Delta |
| Yankee town & Cotter Tel. Co..... | Ebb Williams, Cotter |

RURAL COMPANIES DELINQUENT FOR FIVE YEARS

| Name of Company | Reporting Officer—P. O. Address |
|---|---------------------------------|
| Aspinwall Tel. Co..... | Henry Vahl, Marion |
| Attica & Black Oak Tel..... | J. W. Davis, Bussey |
| Black Hawk Tel. Co..... | Sam Reed, Richland |
| "B" Tel. or No Name Line..... | Wellsburg |
| Canton Emeline Tel. Co..... | Bert Skinsky, Baldwin |
| Capital & Unionville Tel..... | C. L. Brooke, Unionville |
| Clearfield & Maloy Mutual Tel..... | Archie Calkin, Clearfield |
| Cloverleaf Tel. Co..... | Will Schesler, Kellerton |
| Delta Rural Mutual Line No. 3..... | A. L. Keck, Delta |
| East Otter Tel. Co..... | E. A. Cassiday, Ackworth |
| Elliston & Hopeville Mutual Line..... | W. P. Woollums, Elliston |
| Enterprise Tel. Co..... | Overton A. Prus, Bunch |
| Farmers & Merchants Mutual Tel..... | Homer H. Sloan, Mt. Ayr |
| Farmers Mutual Tel. Line of Doon..... | Herman Wiese, Doon |
| Gravel Point Tel. Co..... | Ira Cree, Gravity |
| Great Wycondah Tel. Co..... | W. J. Pullman, Pulaski |
| Hartwick Mutual Tel. No. 1..... | D. N. McIlrath, Brooklyn |
| Hawkeya Tel. Co..... | Luther McCreary, Marion |
| Highland Jim Tel. Co..... | Otto Dunkin, Lovilia |
| Jack Oak Tel. Co..... | J. E. Hull, Beacon |
| Jackson Township Mutual Line..... | A. L. Neuhart, Ollie |
| James Ridge Tel. Co..... | P. E. Held, Hinton |
| Keswick Thornburg & Northern Tel..... | Ben H. White, Thornburg |
| Liberty Mutual Farmers Tel..... | W. S. Fidler, Floris |
| Liberty Township Central Tel..... | Leon Keeney, Osceola |
| Liberty Township Farmers Mutual Tel..... | G. L. Hicks, Gaza |
| Line No. 7 Tel. Co..... | Clyde McVay, Walker |
| Lovilia Northwestern Tel..... | E. C. Stafford, Lovilia |
| Mariposa Rushville & Kellogg Tel..... | R. I. Callison, Kellogg |
| McDonald Rural Line..... | Louis Canbarrus, Castana |
| Mt. Ayr Tel. Co..... | J. E. Ertzell, Milo |
| Munterville & Dudley Tel..... | R. W. Venator, Chillicothe |
| New Market & Valley Tel..... | G. M. Crawford, Gravity |
| New Sharon Tel. No. 24..... | W. P. Wymore, Rose Hill |
| North Star No. 2 Tel. Co. No. 2..... | Geo. Combs, New Market |
| Northwestern Tel. Line..... | H. D. Kruse, Wellsburg |
| Norwegian Tel. Co..... | Ole E. Hoover, Lime Springs |
| Norwich Yorktown Tel. Co..... | George Miller, Essex |
| No. 7 Rose Hill Tel. Co..... | J. A. Hollingsworth, Rose Hill |
| No. 24 Tel. Line..... | Ira Martz, Sigourney |
| No. 2800 East Lancaster Tel..... | W. M. Harris, Ollie |
| Oak Ridge Mutual Tel. Co. No. 1..... | W. E. Kennedy, North English |
| Osceola Rosebud Tel. Co..... | J. W. Blake, Osceola |
| Ottawa Tel. Co..... | J. L. Cochran, Woodburn |
| Pleasant Grove Tel. Co..... | S. C. Thompson, Marion |
| Potter Tel. Line..... | J. W. Arment, Tama |
| Rose Hill Mutual Line..... | T. W. Denney, Rose Hill |
| Rose Hill No. 1 Tel. Co..... | Frank Gross, Rose Hill |
| Rose Hill Tel. Line No. 12..... | Geo. R. Moore, Rose Hill |
| Rural Line No. 115 Oskaloosa..... | David Oakley, Oskaloosa |
| Rural North Jackson Tel..... | Wm. Burkley, Garrison |
| Siam & Hopkins Farmers Mutual Tel..... | Dean Danewood, Hopkins, Mo. |
| Smith Mutual Tel. Co..... | John Faust, Hubbard |
| South Diagonal Tel. Co..... | W. E. Hensley, Diagonal |
| Tel. Line No. 6 or Iron Hills & Cherry Grove..... | Dale Alden, Nashville |
| Tel. Line No. 8..... | J. G. Fields, Alvord |
| Tilton & Northwestern Tel. No. 3..... | J. F. Axtel, Tilton |
| Valley Line Tel..... | S. H. Parker, Russell |

State of Iowa

1926

Report of the

Pharmacy Examiners

FOR THE

Biennial Period Ending June 30, 1926

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